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**Unveiling the Odyssey:
Mr. Liberatus Kahere's Path to Mastery
as a World Certified Ethical Hacker**



The Controller and Auditor General (CAG), Mr. Charles E. Kichere, conducted a special visit to the town of Katesh, Hanang District, Manyara Region, to witness the effects of flooding in the villages of Gendabi and Jorodom. The visit took place on December 16, 2023, where the aim of the CAG's visit, among other things, was to offer condolences for the victims as well as to see the impact of the floods and the government's plans in serving the flood victims.



The Prime Minister of the United Republic of Tanzania, Hon. Kassim Majaliwa Majaliwa (MP), presenting the Controller and Auditor General (CAG), Mr. Charles E. Kichere, with a certificate of participation in the Public Service Delivery Week and the climax of the Ethics and Human Rights Day. The national celebrations of Ethics and Human Rights Day were held at the Nyerere Square in Dodoma on December 10, 2023.



During a pivotal visit to the Nanjing Audit University in China, the Controller and Auditor General (CAG), Mr. Charles E. Kichere, focused on fostering and strengthening relations with the institution. The visit aimed to learn about the integration of new technologies in enhancing efficiency and effectiveness in audit practices. Accompanying the CAG in pictures were key officials from the Nanjing University and the National Audit Office of Tanzania, including Deputy Auditor General (Central Government), Ms. Wendy Massoy, Deputy Auditor General (Performance and Specialized Audit), Mr. George Haule, Head of National Audit Academy, Dr. Frank Sina, Head of International Relations, Ms. Nsia Michael, and Personal Assistant to the CAG, Mr. Gabriel Ntengo.



The Controller and Auditor General, Mr. Charles E. Kichere, has inaugurated the Second Meeting of Young Leaders (SAI Young Leaders) from the Supreme Audit Institutions of Tanzania, China, Costa Rica, Fiji, India, Kenya, Malaysia, Maldives, Philippines, Latvia, Rwanda, South Africa, and Zambia, taking place from October 23-27, 2023, in Arusha. A key objective of the meeting, jointly organized by the International Organization of Supreme Audit Institutions (INTOSAI) and the National Audit Office, is to provide a mentorship program for Young Leaders. This program aims to equip participants with skills and opportunities to become leaders of their institutions, thereby enhancing productivity and efficiency in the audit activities of the participating Supreme Audit Institutions.

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The Chairman's Note



Dear Valued Reader,

On behalf of the National Audit Office of Tanzania, I extend warm greetings in the name of the United Republic of Tanzania.

In any government system, revenues play a vital role, serving as the lifeblood to fund both recurrent and developmental expenditures. These revenues from various sources, encompassing taxes and non-taxes alike, ranging from rent and fines to donations and dividends.

The allocation of these revenues is crucial, as they are utilized to provide essential infrastructure and services across sectors such as education, healthcare, transportation, and poverty alleviation, among others.

The 19th Tanzania Economic update titled, “*Enhancing the Efficiency and Effectiveness of Fiscal Policy in Tanzania*”, which was published in September, 2023, shows that Tanzania made some progress in expanding tax collection, with the tax-to-GDP ratio increasing from 10 percent in 2004/05 to 11.8 percent in 2022/23 a testament to the ongoing reforms aimed at enhancing

revenue collection, including the adoption of electronic fiscal devices (EFDs), despite facing resistance. EFDs have proven instrumental in streamlining revenue collection processes, enhancing tax monitoring, and reducing data misreporting among non-compliant taxpayers.

A recent study featured in this edition of The Auditor General Journal highlights persistent resistance among certain sectors, notably the hospitality industry, towards EFD adoption, despite significant tourists influx. Additionally, industries such as power and water utilities continue to exhibit reluctance, partly due to consumer apathy and technical challenges.

Efforts to foster compliance with EFDs through training and awareness campaigns among service providers and consumers are imperative to unlock the devices' potential in bolstering revenue collection. Together, let us strive towards the shared goal of nation-building.

Charles E. Kichere
Controller and Auditor General (CAG)

From the Chief Editor's Desk

Dear esteemed reader,

Welcome once again to another edition of The Auditor General Journal which abounds with informative articles responding to some million-dollar questions.

Who Audits the office of the Controller and Auditor General? This is one of the burning questions this edition of The Auditor General Journal attempts to answer. Examining, auditing and enquiring into public accounts of the central government, local government authorities and public entities timely are obviously stressful responsibilities auditors are tasked with. Another article in this edition offers strategies for auditors to strike a balance between meeting reporting deadlines and upholding the quality and reputation of the noble profession.

In the advent of the digital era, a cyber-attack can bring a reputable and financially stable institution to its knees in a blink of an eye. Physically, belongings of entities are kept in fenced buildings, with security guards, padlocks and closed circuit television cameras beefing up security.

Did you know that any fraudster is free to access the same institution's software, hardware and data in the cyberspace in absence of cyber-security?

One more article, yet again, delves into providing answers to a plethora of questions pertaining to cyber-security preparedness among public entities whose financial status auditors assess and report.

The thought provoking article apparently is a wake-up call on auditors to encourage leaders to protect software, hardware and data of public entities in the cyberspace.

Leaders should also consider allocating sufficient funds for their information and technology dockets to oversee software, hardware and data of their institutions.

Engaging all employees in guarding data of their institutions introduces you to another article with a piece of advice to potential leaders.



Unlike managers, good leaders, be it born or made ones, have common traits, including vision, integrity, inspiration, communication skills and the ability to analyse issues. Attributes of good managers, instead, are the ability to execute the visions with strategic actions, direct day-to-day activities, distribute resources, focus on people's needs, and to establish work processes, standards, rules and operations. The article on future leaders finally sheds light on leadership traits of the incumbent and two immediate past Controller and Auditor Generals, namely Mr Charles Kichere, Professor Mussa Assad, and Mr Ludovick Utouh. It assesses one after another CAG with an eye on his passion to serve and the capacity to create an enabling environment for others to solve challenges and develop new products and services.

The edition in your hands sets off the publication of the forthcoming issue, please, spare some few minutes of your precious time to comment or suggest on how to improve it. Happy Reading!

Focus Mauki
Chief Editor

Unveiling the Odyssey: Mr. Liberatus Kahere's Path to Mastery as a World Certified Ethical Hacker

In an exclusive interview with the Chief Editor, Mr. Liberatus Kahere unveils the remarkable journey that propelled him to achieve the prestigious title of World Certified Ethical Hacker Master. Delving into his experiences, Mr. Kahere shares insights into the challenges, triumphs, and invaluable lessons learned along the way. Rising to prominence with a remarkable second position globally, his narrative promises to inspire and enlighten readers, offering a captivating glimpse into the world of ethical hacking mastery.

Q: Congratulations on your achievement, Mr. Liberatus Kahere! Can you tell us about your journey to becoming a World Certified Ethical Hacker?

A: Thank you very much. It has been quite a journey indeed. I've always been fascinated by the world of cybersecurity and ethical hacking. After joining National Audit Office of Tanzania, I decided to pursue further certification to enhance my skills and credibility in the audit field. I underwent rigorous training with the EC-Council, one of the leading Global authorities in ethical hacking training, and after passing the examination, I was officially certified as a World Certified Ethical Hacker.

Q: Mr. Kahere, it's truly impressive that you have attained the prestigious World Certified Ethical Hacker certification from the EC-Council. Could you share more about the achievement you earned regarding your position in the examination on a global scale?

A: Thank you for acknowledging my achievement. I'm honored to share that I scored second position globally in the EC-Council examination for the World Certified Ethical Hacker certification. This recognition is a testament to the hard work, dedication, and commitment I've put into mastering the principles and techniques of ethical hacking.

Securing the second position on a global scale reflects not only my individual effort but also the support and resources provided by my colleagues, mentors, and the National Audit Office of Tanzania. It underscores the importance of collaboration, continuous learning, and striving for excellence in the field of cybersecurity.

Furthermore, achieving this position motivates me to continue pushing the boundaries of my knowledge and skills in ethical hacking. I am committed to leveraging this accomplishment to contribute meaningfully to the cybersecurity landscape, both locally in Tanzania and on a global scale. In summary, securing the second position in the EC-Council examination is a significant milestone in my career, and I am grateful for the opportunity to represent National Audit Office and Tanzania and contribute to the advancement of ethical hacking practices worldwide.

Q: What does it mean to be a World Certified Ethical Hacker?

A: Being a World Certified Ethical Hacker means that I have demonstrated a deep understanding of ethical hacking techniques, methodologies, and best practices. It signifies that I have the knowledge and skills required to identify and address vulnerabilities in computer systems and networks ethically and responsibly. This certification is highly respected in the industry and is recognized globally.

Q: How do you plan to utilize your certification in your role as an Information System Auditor at the National Audit Office of Tanzania?

A: As an Information Security Auditor, my primary responsibility is to assess the security posture of the systems and networks within the Government operations. My certification as a World Certified Ethical Hacker equips

me with the expertise needed to conduct comprehensive security audits, identify potential weaknesses, and recommend appropriate measures to strengthen our defenses against cyber threats. I plan to leverage this certification to enhance the effectiveness of our security audits and ensure that the sensitive data we handle remains protected at all times.

Q: Could you elaborate more on the significance of ethical hackers in the audit industry, particularly in the context of Tanzania and global cyber issues?

A: Thank you. Ethical hackers play a crucial role in the audit industry, especially in countries like Tanzania, where cybersecurity threats are increasingly widespread. Their expertise in identifying vulnerabilities and assessing security measures is invaluable in safeguarding sensitive data and protecting critical infrastructure. In Tanzania, as in many parts of the world, government agencies and organizations are prime targets for cyber-attacks due to the valuable information they possess. Ethical hackers help mitigate these risks by proactively identifying weaknesses in systems and networks before malicious actors can exploit them.

Q: How can ethical hackers contribute to the management of resources within the government of the United Republic of Tanzania?

A: Ethical hackers provide essential insights into the security posture of government systems and networks. By conducting thorough security audits and penetration testing, they can identify vulnerabilities that may put government resources at risk. This proactive approach enables government agencies to implement necessary security measures and allocate resources more effectively to address potential threats. Additionally, ethical hackers help ensure compliance with data protection regulations and standards, which is crucial for maintaining the integrity and confidentiality of government information.

Q: What are the specific challenges and opportunities associated with employing ethical hackers in the audit industry in Tanzania?

A: One of the main challenges is the shortage of skilled cybersecurity professionals, including ethical hackers, in Tanzania. Addressing this challenge requires investment

in training and education programs to cultivate local talent in the field of cybersecurity. Additionally, ethical hacking requires continuous learning and adaptation to keep pace with evolving cyber threats, which can be demanding for professionals in the industry. However, there are also significant opportunities for ethical hackers to contribute to national security and economic development by enhancing the resilience of critical infrastructure and promoting trust in digital systems.

Q: How do cyber threats pose risks to the government of Tanzania, and how can ethical hackers help mitigate these risks?

A: Cyber threats pose various risks to the government of Tanzania, including data breaches, financial fraud, and disruption of essential services. Malicious actors may target government agencies to steal sensitive information, manipulate public opinion, or disrupt government operations. Ethical hackers can help mitigate these risks by proactively identifying vulnerabilities in government systems and networks and recommending appropriate security measures to address them. By conducting regular security assessments and staying vigilant against emerging threats, ethical hackers play a vital role in protecting government assets and maintaining public trust in government institutions.

Q: Mr. Kahere, passing the EC-Council examination to become a World Certified Ethical Hacker is undoubtedly a significant achievement. Could you share some insights into what it takes to successfully pass this examination?

A: Certainly. Passing the EC-Council examination requires a combination of knowledge, skills, and preparation. Firstly, it's essential to have a solid understanding of cybersecurity fundamentals, including networking, operating systems, and common security threats. The examination covers a wide range of topics, so a comprehensive understanding of these fundamentals is crucial.

Secondly, practical experience is invaluable. The examination often includes hands-on simulations and scenarios that test your ability to apply theoretical knowledge to real-world situations. Therefore, having practical experience in areas such as penetration testing, vulnerability assessment, and risk management can greatly enhance your chances of success.

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Who Audits the office of the Controller and Auditor General?

The knowledge you shall never miss.

By **Bisile DM**, Principal Performance Auditor



Flashing back to ages of audit

Auditing as a system of recording, checking and counter checking business transactions for development purposes can be traced back to the mercantile ages of the 15th century in the ancient communities of Egypt, Romans, Greece, UK, India and Mesopotamia. During such ages, persons responsible for recording mercantile transactions had to present the business records to business owners by means of speaking where owners had to listen and later on ask questions if any. In the 18th century, recording and accounting for business transactions became obligatory as business scales enlarged following the industrial revolution.

In the 19th century, recording and auditing grew as a business that had to be performed on professional standards to satisfy business owners about business performance. England came to be the first nation setting written audit standards after passing the Joint Stock Companies Act in 1844 and establishing the Institute of Chartered Accountants in 1880. From there, company directors came to be responsible to report to shareholders through the companies' financial statements and balance sheets which in 1900, started being reviewed by independent professional auditors for independent and objective audit opinions (Roger, 2014).

Why a flash back to ages?

The above historical overview illustrates the origin of auditing and accounting as well as the need for an independent auditor to review business transactions of a given institution. It also paves the way towards responding to the question in context, who audits the Controller and Auditor General in the Tanzanian context?

A glance at the CAG

The position of CAG is established by article 143 (1) of the Constitution of the United Republic of Tanzania, 1977 (here to be referred to as the Constitution). The incumbent is charged with a responsibility to professionally observe government prudence in accruing and spending public resources. He is appointed by the president of the United Republic of Tanzania pursuant to section 4 (1) of the Public Audit Act, 2008 R.E 2020. He is the Head of the National Audit Office of Tanzania (NAOT). And, empowered by the Constitution and by the laws of the land specifically the Public Audit Act to audit, examine and inquire into public accounts and report to the Parliament on the legality, regularity, economy, efficiency and effectiveness of the government upon public funds. Why report to the Parliament? Because it is the Parliament which is Constitutionally [Article 63 (2)] empowered to oversee and advise the Government on behalf of the public.

The difficult spot that the Article unlocks

In the Tanzanian context, every year, the CAG issues annual general audit reports to the public through the Parliament informing about prudence of the government and its entities in accruing and spending public funds. He is obliged to do so as required by Article 143 (2) (c) of the Constitution. As soon as such reports get scrutinized by the Parliament and the public in general, one would hear some people arguing, amongst other arguments that, this CAG audits others and comes up with several audit findings important to our

nation but who audits him? This is a question not to be underestimated. It quests to know if the CAG is free from transparent and accountability set ups of the country much as his Office runs its activities by using public funds.

Responses

This Article is attempts to respond to the above one of the most frequently asked questions. Responses are oriented to historical perspectives, global and domestic policies and practices. The historical background to this Article has shown the role of an independent auditor in providing a much more independent and objective audit opinion. To enhance this independence and transparency, the CAG is not an Accounting Officer of the NAOT. He holds no Warrant. He is neither in control of expenditures of NAOT nor accountable for the same. Instead, there is an accounting officer appointed by the Paymaster General as per the requirements of Section 8 of Public Finance Act (2001 R.E 2015) and Section 42 of the Public Audit Act, 2008 R.E 2020. This set up enhances the principle that the CAG cannot provide assurance upon his own expenditures.

It begins with the Constitutional and legal fact that funds and resources for the CAG's Office (NAOT) consist of public monies appropriated by the Parliament. Thus, auditing how such monies and other resources are accrued and spent becomes inevitable. There is an independent auditor appointed by the Parliament on behalf of the public to audit and provide independent observations on the accounts of the NAOT.

Without prejudice to the audit scope of appointed auditor, terms of reference for auditing the CAG's Office are set by the Parliamentary Public Accounts Committee [Section 46 (1)- (6)]. The appointed auditor opines upon the report and presents the same before the Parliamentary Public Accounts Committee for discussion. Before the PAC, the Accounting Officer for NAOT abides by all legal requirement of being audited for all revenues and public monies received, held or disposed of by the NAOT.

His audit report is equally tabled before the Parliamentary Oversight Committee for scrutiny and recommendations. Recommendations of the Parliamentary Public Accounts Committee upon the NAOT statements of accounts are tabled before the National Assembly for deliberations. On this case, one would confidently say, the Parliament audits the CAG's Office (NAOT) on behalf of the Public. The auditor is also audited.

He holds no Warrant. He is neither in control of expenditures of NAOT nor accountable for the same. Instead, there is an accounting officer appointed by the Paymaster General as per the requirements of Section 8 of Public Finance Act (2001 R.E 2015) and Section 42 of the Public Audit Act, 2008 R.E 2020. This set up enhances the principle that the CAG cannot provide assurance upon his own expenditures.

End remark

The Controller and Auditor General of Tanzania is the head of the National Audit Office (NAOT). He is Constitutionally entrusted to examine, audit and enquire into public accounts of all Ministries, independent Departments, regions and Local Government Authorities under the Government of the United republic of Tanzania. For the purposes accountability and freedom from conflicts of interests upon revenues and expenditures, the CAG is neither an accounting officer nor an auditor for NAOT. There is an accounting officer appointed by the Paymaster General and an independent Auditor appointed by the Parliament of Tanzania through its Parliamentary Standing Committee on Public Accounts (PAC). All audit reports on the annual financial statements and balance sheets for NAOT are scrutinized by the PAC and reported to the Parliament just like the reports of other MDAs. Policy guidelines to this process include the Constitution of the United Republic of Tanzania (1977), The Public Finance Act (2015), Public Audit Act (2008: R.E 2020), Parliamentary Standing Orders. This system is applicable to different supreme audit institutions in UK, Australia, India, Rwanda, Uganda, Kenya and many more other countries. The conclusion to this Article is an invitation to readers to another Article entitled "Submission and Tabling of the Annual General Audit Reports". The next article will focus on responding to another frequently asked question as to why CAG's Annual General Audit Reports are Submitted to the President not directly tabled before the National Assembly. Stay awake, enjoy reading the Auditor General's Journal for your enlightenment. See in the next issue of the Journal with the Article Why the CAG's Annual General Audit Report is submitted to the President: the Doctrine you need to Understand.

DOCUMENTING LIFE AND WORKS OF TANZANIAN CONTROLLER AND AUDITORS GENERAL: SOME LESSONS FOR FUTURE LEADERS

By **Dr. Frank E. C. Sina**, Coordinator NAOT Academy



1. Introduction

Most of us are leaders of some sort, be it at our homes, streets, working places or within the institutions or country. While not everyone can be a charismatic leader as Abraham Lincoln, Mwl. Julius Nyerere, Nelson Mandela, George Washington, Mahtama Gandi Margaret Thatcher, Barack Obama, Dr. Martin Luther King, Steve Jobs, and Ellen Johnson, certainly, we can be the best of us in terms of what we do as leaders. Merriam-webster dictionary defines a leader as a person who leads, i.e. a person who has a commanding authority or influence.¹ Cambridge on line dictionary defines a leader as a person in control of a group, country, or situation.²

Leadership requires certain set of characteristics that make a good leader.³

A leader must, therefore, influence others through understanding the needs and motives of others to achieve the goals.⁴ A leader would, ideally, possess three important qualities: - Self-efficacy, or confidence in their ability to lead; skills; and motivation to lead.⁵ Leaders are expected to be adept to change.⁶ Throughout history, great leaders have been recognised. The holy books contain names of people who can be regarded as exemplary leaders, for example, the Bible recognises Abraham, Joseph, Moses Joshua to name but a few of persons described as great leaders of their times in the holy Bible.⁷

Are good leaders born or made? This question has triggered discussions throughout time among leadership experts, researchers, academia and the public in general. The general consensus has, however, been that some are born and most are made through self determination to be the best version of themselves and achieve greater good.⁸

A leader is different from a manager because of his ability to influence others through his/her credibility, ability, persuasiveness, and vision.⁹ Comparatively, A manager is "a person who organises, directs, or plots something; a person who regulates or deploys resources; a person who manages (a department of) a business, organisation, institution, etc. Managers are focused, supervising, controlling, applying skills, caretaking, and dealing with the status quo."¹⁰

¹ *LL.B, LL.M, LL.M, PhD. Principal Legal Officer and Head (Principal Coordinator) National Audit Academy. <https://www.merriam-webster.com/dictionary/leader> (last accessed September 05, 2020)

² <https://dictionary.cambridge.org/dictionary/english/leader> (last accessed September 05, 2020)

³ Ibid.

⁴ Hall, J., Johnson, S., Wysocki, A., & Kepner, K. (2013). *Transformational leadership: The transformation of managers and associates*. University of Florida. Retrieved from <http://edis.ifas.ufl.edu/hr020>

⁵ University of Illinois College of Agricultural, Consumer and Environmental Sciences (ACES). (2014). Are leaders born or made? New study shows how leadership develops. Science Daily. Retrieved from www.sciencedaily.com/releases/2014/10/141006133228.htm

⁶ Almansoori, Saeed "From the Desert to the City: The Innovative Leadership of Sheikh Mohammed Bin Rashid Al Maktoum, Vice President and Prime Minister of the United Arab Emirates (UAE) and Ruler of the Emirate of Dubai" (2018). Dissertations. Paper 154. <https://digitalcommons.wku.edu/diss/154>

⁷ See for narration of their unique leadership undertakings in the book of Hebrew chapter 11 (The Holy Bible New King James Version), see also 12 inspiring leadership lessons from the Bible Characters, Caritas, Australia, available at https://www.caritas.org.au/docs/default-source/cst/solidarity_mp_12lessonsible.pdf (last accessed September 5, 2020)

⁸ Justin Di Giulio (2011). Leadership and Business Acumen Are leaders born or made?, William Gentry, Jennifer J. Deal, Sarah Staviski, and Marian Ruderman, (2012) Are Leaders Born or Made? Perspectives from the Executive Suite Center for Creative Leadership available at <https://cclinnovation.org/wp-content/uploads/2020/03/are-leaders-born-or-made.pdf> (last accessed September 2020); Ihorindengera Aline and S Ramkumar (2018), Leaders are not born, they are made, *International Journal of Applied Research* 2018; 4(5): 94-96.

⁹ Almansoori, Saeed "From the Desert to the City: The Innovative Leadership of Sheikh Mohammed Bin Rashid Al Maktoum, Vice President and Prime Minister of the United Arab Emirates (UAE) and Ruler of the Emirate of Dubai" (2018). Dissertations. Paper 154. <https://digitalcommons.wku.edu/diss/154>

¹⁰ Ibid.

Certainly, there are many overlapping traits among leaders and managers. Key leader's traits include honesty and integrity, vision, inspiration, communication skills, and ability to challenge others. On the other hand, manager's traits include ability to execute a vision with strategic actions; ability to direct daily activities and resources; able to focus on people's needs; and able to establish work processes, standards, rules, and operations.¹¹

2. CAG as a Leader

The Controller and Auditor-General is a head of a SAI. Elsewhere, positions are held by persons known as Auditors General, Comptroller & Auditor General or Heads of SAI. In the United Republic of Tanzania, the Controller and Auditor-General (CAG) is appointed by the President from among the citizens of the United Republic of Tanzania by birth considering relevant professional qualifications, including being a Certified Public Accountant or equivalent qualifications having a professional working experience of at least 10-year and leadership skills suitable for the appointment to the post.¹²

The CAG of the United Republic of Tanzania is one of the unique public service positions in the country. The position of the CAG is created by Article 143(1) of the Constitution of the United Republic of Tanzania, 1977, (here in after referred to as 'the Constitution'). The CAG is vested with three key obligations as a leader. He is one of the most senior officials of the Government in charge of controllership function, external auditing function of the government as well as the chief executive of the National Audit Office.¹³

The CAG as a head of National Audit Office and Independent Department of the Government within the setting of the United Republic of Tanzania is responsible for employing, appointing, promoting and controlling discipline of such number and categories of officers and employees of such qualifications as may be considered necessary to assist him in the performance of the functions, carrying out on responsibilities and the exercise of his powers. The CAG may, on advice of relevant authorities, determine remuneration of officers appointed to work on his behalf.¹⁴

Since its existence, the Office has been under the leadership of seven CAGs. These are Mr. R.W.A McColl (1961-1963); Mr. Gordon A. Hutchinson (1964-1969); Mr. Mohamed Aboud (1969-1996); Mr. Thomas M. Kiama (1996-2005); Mr. Ludovick S.L. Utouh (2006-2014); Prof. Mussa J. Assad (2014-2019), and the incumbent, Mr. Charles E. Kichere, who is in the Office since 2019.

3. Documenting the life and works of CAGS

In this article, leadership traits of three latest Tanzanian Controller and Auditors General are documented, i.e. Mr. Ludovick S.L. Utouh, Prof. Mussa J. Assad, and Mr. Charles E. Kichere. These leaders are described in terms of their capacity as transformational leaders, i.e. an individual who encourages and inspires (transforms) people he/she leads to achieve extraordinary outcomes¹⁵ These leaders are also assessed in terms of being servant leaders, i.e the natural feeling one wants to serve, to serve first¹⁶ as a well as their capacity as innovative leaders, i.e. ability to learn how to create an organisational climate where others apply innovative thinking to solve problems and develop new products and services.¹⁷

3.1 Mr. Ludovick S. L. Utouh

Mr. Utouh was appointed to the position of the CAG of the United Republic of Tanzania in 2006 and served for eight years up to 2014. He retired upon reaching the compulsory age of retirement for the CAG which is 65 years.¹⁸



¹¹ Employer Resources. (2016). *Understanding the differences: Leadership vs. Management*. Retrieved from <https://www.go2hr.ca/articles/understandingdifferences-leadership-vs-management>

¹² Section 4 of the Public Audit Act, Cap 418, 2021 and Regulation 4 of the Public Audit Regulation G.N. 47 of 2009.

¹³ See Article 143 of the Constitution, Sections 3,5,9,10, 20, 22 of the Public Audit Act, Cap 418. 2021. For controllership function see Article 136 (3), 143 (2)(a) of the Constitution, Section 25 (a) (b) of the Public Finance Act Cap 348 [R.E 2020] and 46 of the Budget Act Cap 349 [R.E 2015].

¹⁴ Section 24 of the Public Audit Act, Cap 418. 2021.

¹⁵ Robbins, S. P., & Coulter, M. (2007). *Management* (9th ed.). London: Prentice- Hall

¹⁶ Greenleaf, R. (1977). *Servant-leadership: A journey into the nature of legitimate power and greatness*. Mahwah, NJ: Paulist Press. p. 27

¹⁷ Horth, D., & Buchner, D. (2014). *Innovation leadership: How to use innovation to lead effectively, work collaboratively, and drive results*. Center for Creative Leadership; Continuum. P.5

¹⁸ List of Controller and Auditor General at <https://www.nao.go.tz/about/cags>

Mr. Utouh was a visionary leader, i.e. a leader, who was able to convince his stakeholders to look beyond the present and think in a broad perspective about the future. He commenced and spearheaded reforms aimed at creating a model and credible Supreme Audit Institution which plays a critical role in enhancing transparency and accountability in collection and utilisation of public resources.¹⁹ During his tenure, Mr. Utouh oversaw the enactment of the public audit specific laws, i.e. the Public Audit Act No. 11 of 2008 (now Cap 418. R.E 2020), and the Public Audit Regulations, G.N. No. 47 of 2009.²⁰ These legislations are, to a large existence, compliant with international audit standards as stipulated in various international audit instruments (proclamations).²¹

The legislations are said to have promoted the operational independence of the CAG and ensured adequate financial resources allocation following consultative meeting between Parliament through Parliamentary Accounts Committee (PAC) (now Budget Committee), the CAG and the Minister of Finance and Planning. The legislations also ensured credibility of the office through establishment of accountability system for funds allocated to it by establishing the External Auditor, who audits the Accounts of the National Audit Office, appointed by the Public Accounts Committee.²² These statutes empowered the CAG to employ his own staff, the consequently, of the Office in collaboration with the Office of the President Public Service Management, and the President's Office - Public Service Recruitment Secretariat successfully recruited staff of various cadres up to 940 employees from a small number of auditors that were present before the Act was enacted. The legislation widened the scope of audits conducted by the Office from financial audits to compliance audits, value for money audit, environmental audit, special audit, forensic audit, and information system audit.

One of the land marks Mr. Utouh has with the Office as a transformative leader was strengthening cooperation both domestically and internationally. Mr. Utouh led and strived to establish working relations with regional and international audit institutions such as INTOSAI, AFROSAI, AFROSAI-E, WGEA and IDI.

Mr. Utouh was a transformational leader. He versioned and set pace for an independent SAI in terms of its set up. He stirred collaborative frameworks with NAODP to enable the Office to acquire and build its own office buildings and thus, move away from clients' premises which could be inferred to impair the auditor's independence. Later on Mr. Utouh was able to convince the government to allocate budgetary resources for construction of office premises. Up to 2016 when he left, the Office had more than 10 modern office premises. Up to the year

2021, the office has successfully acquired its own buildings in 14 regions across the country.

Mr. Utouh is also highly credited for leading documentation reforms at the office. He not only emphasised on compliance with international standards on auditing requirements, but oversaw the development and use of the then Regularity Audit Manual (RAM) and Performance Audit Manual (PAM). Mr. Utouh devised the audit calendar to ensure all entities submit financial statements in a timely manner, audits are completed on time, and the statutory audit reports were submitted to Parliament within the deadline set in the Constitution. During his tenure at the Office, he produced the first Performance Audit Report in 2007 which was submitted to Parliament in July 2007. The initiatives undertaken and reforms commenced made the audit work (reports) and the Office a major area of interest by the media. The Audit reports received more 'attention' in Parliament, in particular, when such reports were tabled. The reforms undertaken enabled the Office to "climb the ladder" in the Institutional Capacity Building Framework (ICBF) of AFROSAI-E²³ from level one which is the lowest to level three. One of the land marks Mr. Utouh has with the Office as a transformative leader was strengthening cooperation both domestically and internationally.

¹⁹ Gerden, C.A. (2014). Transformation of NAOT; a Story of Transforming Partnership 2004- 2014. National Audit Office. pp 88-97

²⁰ Government Proclamation No. 47 dated March 6, 2009.

²¹ International Standards of Supreme Audit Institutions (ISSAI) proclamations which are :- (1) ISSAI 1: The Lima Declaration, 1977; (2) ISSAI 10: The Mexico Declaration on SAI Independence 2007 and (3) ISSAI 11: Guidelines and Good Practices related to SAI Independence.

²² Ibid.

²³ This is an organization made up of 23 African English-Speaking countries and 2 African Portuguese speaking countries and a Member of UN board of Auditors.

Mr. Utouh led and strived to establish working relations with regional and international audit institutions such as INTOSAI, AFROSAI, AFROSAI-E, WGEA and IDI. During his time of service in the position of the CAG he was unanimously elected Chairman of the African Organisation of Supreme Audit Institutions (AFROSAI-E) Governing Board. This resulted in increased international involvement for NAO and managed to send its auditors to participate in building the capacity of auditors of other national audit offices (other SAls). It was during his tenure that the country secured a rare opportunity for becoming a Member of the United Nations Board of Auditors (UNBoA - United Nations Board of Auditors) for a six-year period of from July 2012 to June 2018. One of the distinguishing gifts of leadership that Mr. Utouh has is humility. He was an accessible fellow, a good listener, and a person who would put himself into the shoes of persons he was making decisions against. He is believed to know every employee by name at the head office, from the office cleaner to executive officers. He was really charming; he could start conversation with any person and at any time.²⁴

Mr. Utouh is a firm believer in and founder of consultative audit approach as famously coined in Swahili *Ukaguzi Shirikishi*. He believed the role of audit was to improve the performance of audited entity, and that anything else was secondary. No wonder during his tenure the Audit Office tremendously improved the working relation with various stakeholders.

Mr. Utouh could communicate a complex matter to the appropriate authority without inciting any bias.²⁵ During his tenure, he ensured the Workers Council statutory meetings were conducted timely and open dialogues was the norm of these meetings. This enabled the employees to air their views and consequently, the management considered and promptly worked on the workers' challenges. These meetings are said to have brought about solidarity between the staff and the management.²⁶

Mr. Utouh understood that public servants need financial freedom. He tirelessly strived to improve not only the working environment of NAOT staff, but also to provide conditions and facilities that could enable NAOT employees to acquire friendly loans for their personal development. During his time, the Office established the NAOT Revolving Fund and a Staff Welfare Fund, and revamped the NAOT Staff SACCOS.²⁷ Mr. Utouh retired on September 19, 2014, when he attained 65 years of age.²⁸ Following his retirement, he founded and now heads WAJIBU - the Institute of Public Accountability, a highly respected non-for-profit organisation aimed at promoting accountability and general development in the country. The organisation retains close ties with the Office in dissemination and sensitisation of the general public on the audit reports, in particular.²⁹

3.2 Professor Mussa J. Assad

Prof. Mussa J. Assad³⁰ is perhaps one of the prominent and most outspoken CAGs in social media of recent times.³¹ He served as the 6th CAG of the United Republic of Tanzania. He was appointed on November 5, 2014, and served until his term of appointment (five years) came to an end on November 4, 2019.³²



²⁴ National Audit Office of Tanzania, The Legacy Every Leader Would Wish to Have, The Auditor General Journal, Vol. 7 No. 1 (Jan-March 2014) https://www.nao.go.tz/uploads/NAOT_Journal_-_April_2014.pdf

²⁵ The Citizen. (September 24 2014). Thanks a lot Mr Utouh, for exemplary service. <https://www.thecitizen.co.tz/tanzania/magazines/political-reforms/thanks-a-lot-mr-utouh-for-exemplary-service-2515814>; see ITAD & LDP(2011), the Joint Evaluation of Support to Anti-Corruption Efforts; Tanzania Country Report. <https://www.oecd.org/countries/tanzania/48912823.pdf>

²⁶ National Audit Office of Tanzania, The Legacy Every Leader Would Wish to Have, The Auditor General Journal, Vol. 7 No. 1 (Jan-March 2014) https://www.nao.go.tz/uploads/NAOT_Journal_-_April_2014.pdf

²⁷ Ibid.

²⁸ The Citizen. (SEPTEMBER 16, 2014). Search for Utouh successor begins. <https://www.thecitizen.co.tz/tanzania/news/search-for-utouh-successor-begins-2515442>

²⁹ What is WAJIBU – Institute of Public Accountability. <https://www.wajibu.or.tz/>

³⁰ Prof Mussa. J. Assad holds Doctor of Philosophy in Accounting, University of Southampton (2001); Master of Arts in Financial Control, Dublin City University (1991); Professional Diploma in Accounting, Dublin City University (1990); Bachelor of Commerce in Accounting, University of Dar Es Salaam (1988).

³¹ See for example the most trending twitter hashtag related to his stance #NasimamaNaCAG at https://twitter.com/hashtag/NasimamaNaCAG?src=hash&ref_src=twsrc%5Etfw

³² National Audit office of Tanzania (NAOT). List of CAGs. <https://www.nao.go.tz/index.php/en/about/cags/list-of-controller-and-auditors-general-cag>. It is worth to note that there is a pending Miscellaneous Civil Application No. 8 of 2020 (Originally Miscellaneous Civil Application No. 1 of 2020) challenging the way the Prof. Assad's tenure as CAG came to an end.

A renowned academician in the country, Prof. Assad was an Associate Professor at the University of Dar es Salaam Business School, responsible for teaching undergraduate and graduate studies, research and consultancy work before his appointment to the position of the CAG. Prof. Assad was a tenacious and exemplary leader. One of his legacies was his professional stance at defending the auditor's independence. He not only advocated for independence of the Office in performing its constitutional and statutory mandate, but also was at fore front in ensuring this was actually understood and respected by all stakeholders.³³

He advocated and called for enforcement of constitutional powers to auditors of unlimited and timely access to information required for audit purpose.³⁴

As a leader, who came after a lot of transformational and improvement of audit approach era, Prof. Assad had an obligation to sustain the triumphs the Office had attained. He well understood this role as a leader, he ensured the Office prepares and puts into use the guidelines in place. He spearheaded the move from Regularity Audit to Financial and Compliance Audit which was thereafter followed by customising and use of the Financial Audit Manual (FAM), and Compliance Audit Manual (CAM). Several other manuals such Performance Audit Manual (PAM) and Forensic Audit Manuals, Pension Audit, BoT Audit Manual were worked upon during his reign.³⁵

Prof. Assad was a believer in use of systems for better performance of the Office. He instilled the spirit of use of systems within the Office. He wanted to ensure that the Office is ahead of its clients as far as the use and audit of systems is concerned. It was during his time when the Office commenced actual Information System (IS) Audit, and acquired tools and recruited IS and Computer Forensic

Auditors. The Office's roadmap and vision for the modern Forensic Audit Laboratory resulted in construction of a state-of-art Forensic Audit Laboratory which is now being finalised.³⁶

Prof. Assad embraced teamwork and collaboration spirit, and continued with internationalisation of the office just like his predecessors. He led the office into active participation in regional and international cooperative arrangements. The Office continued with its membership in the UN Board, and actively participated in AFROSAI-E and INTOSAI affairs. The Office forged and updated its working relations with institutes of higher learning domestically (for example ESAMI and UDSM), and internationally (for Example Audit University China and Indian Audit Academy) as well as with law enforcement organs such as the Prevention and Combating of Corruption Bureau. At personal level, Prof Assad was and still is a straight and up to the point person. He could communicate a matter simply and clearly. According to him, people should be focused on attainment of the strategic objective/function rather than seeking "perfection" on what they do. His famous phrase was "good enough is okay". He encouraged all persons to put "a bit of more time and a bit of more effort

and dedication in doing" what they are required to do according to the best of their ability. Prof Assad was an objective and independent thinker who had his positions, views and beliefs. Nevertheless, he was a person who happily welcomed different opinions and ideas and where persuaded, he was ready to whole heartedly embrace the new positions. During his time, the Office was faced with a challenge of increased application of information systems in management of revenue collection and use of public funds, and the establishment of major strategic projects that created a significant budgetary need for conducting audits as per international standards.

Prof. Assad was a tenacious and exemplary leader. One of his legacies was his professional stance at defending the auditor's independence. He not only advocated for independence of the Office in performing its constitutional and statutory mandate, but also was at fore front in ensuring this was actually understood and respected by all stakeholders.

³³ See for example is interviews with BBC, CAG Prof Mussa Assad aonya mzozo wake na Bunge kuzaa mgogoro wa kikatiba. <https://www.bbc.com/swahili/habari-47796930>

³⁴ Global TV Online, CAG MSTAAFU PROF MUSSA ASSAD AZUNGUMZIA RUSHWA KWENYE SEKTA ZA UMMA. Streamed live on Apr 10, 2021. Available at <https://www.youtube.com/watch?v=-co-fCtHo8I&t=1059s>

³⁵ speech by Ms. Wendy Massoy during commemoration of 60 years of independence entitled "A Brief History of the National Audit Office"

³⁶ See National Audit Office Annual Performance Report for year 2016/17- 2017/18

3.3 Charles Edward Kichere

Mr. Kichere is the present CAG. He was appointed by the late president, Dr. John Pombe Magufuli, on November 3, 2019. Mr. Kichere is uniquely qualified and experienced. He is a trained Accountant and a Certified Public Accountant in Practise in Tanzania and holds a Bachelor of Laws degree, as such he is the first ever lawyer to become the CAG. Mr. Kichere has been an Auditor and Auditee in both private and public sector and now the CAG. He served in government's agencies and rose to become the Deputy Commissioner of Tanzania Revenue Authority from November 2016 to March 2017, and later on the Commissioner General of Tanzania Revenue Authority from March 2017 to June 2019.

He was later appointed Regional Administrative Secretary (RAS) for Njombe Region from June 2019.³⁷ His vast experience demonstrates the significance of strategically preparing potential future leaders by organisations. Also, it vividly demonstrates that leaders must be adaptive of changes. Mr. Kichere, as a leader, has embraced changes with all its challenges and successfully lived up to them.



A transformative and progressive leader, who wants to live with contemporary technological development, Mr. Kichere is a firm believer in digital processes, particularly in conduct of government's business.

He focuses and strives to transform the Office to a modern and digitalised one. Within six months into the Office, Mr. Kichere established a digitalisation committee which seeks to set the pace for digital environment in conduct of the Office business.

Early on, he set the tone for use of technology in conduct of the Office processes. He made sure the Office has in place and uses official emails, e-office and intranets systems which were not very well applied before. He insisted all staff to check their official on-line platforms at least twice every day. Consequently, this has been quickly well embraced by all staff, and many of the Office communications and processes are progressively being conducted online. This has led the Office to install and use video conference facilities installed in all zonal offices and linked to the head office in Dodoma. In the same line, Mr. Kichere is spearheading the construction of specialised and state-of-the-art forensic laboratory.

Mr. Kichere is a highly spirited leader who believes in existence, documentation and use of systems. In hardly two years since his appointment, he initiated the updating and development of several guidelines, policies and manuals to govern the Office. In particular, the Office worked on the Retention Policy, Innovation Policy, Building Maintenance Policy, Motor Vehicle Maintenance Policy, Client Service Charter and Special Audit Guidelines.

In his first years of service as the CAG, he led the Office in conducting real time audit which aims at tracking projects in progress. Technical audit seeks to assess whether the implementation of the projects is effectively done with due regard to time, cost and quality in line with intended objectives. A well-performed and reported VFM audit is an essential instrument for developing and promoting good governance by improving the public sector management. The Office, under his leadership, undertook technical audits of major ongoing projects in the country, including technical audits of construction of Tanzania Standard Gauge Railway, construction of Julius Nyerere Hydropower Station and Construction of Ubungo - Kibaha roads. The Office is currently conducting several such audits in other strategic projects in the country.

Mr. Kichere believes in creating relations and maintaining good rapport with strategic partners for a successful SAI operation. He has thus led the Office to work closely with Parliament. Since he came, the Office works closely with Parliamentary Standing Committees on Public Accounts and Budget. He has himself appeared before these committees, in particular, for capacity building events and consultative working sessions.

³⁷ See National Audit Office. About Controller and Auditor General (CAG). <https://www.nao.go.tz/en/about/cags>

Like his predecessor, he is also very professional and strives for professionalism in conduct of professional works particularly the core audit function. He has uncompromising demand for excellence in conduct of audits, quality reviews and communication with strategic stakeholders. He has time and again emphasised compliance with professional ethical requirement, including independence of auditors and good ethical standing of all audit staff. Not surprising he took unprecedented action of reshuffling almost half of the senior audit managers within the first year in the Office and appointed a whole new team of relatively young (aged between 35 and 45 years) well educated, professionally qualified and committed officers.

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Mr. Kichere does not only desire professionalism, but also demands it from his subordinates. He has been heard encouraging multidisciplinary competencies. He understands the carrot and stick approach in management and leadership. He has since his appointment encouraged staff to attend as much capacity building programmes as possible (physically and online). Under his leadership, almost all staff have attended a capacity building programme related to their profession.

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of staff. Recently, he setup the National Audit Academy (NAA) as an extra official body to become a premier institute for capacity building, research and innovation for SAI Tanzania and beyond. Perhaps the major achievement under his leadership is attainment of International Quality Standard through ISO 90001:2015 Certification. As a person, Mr. Kichere is an accessible fellow, who welcomes views and ideas from others while reserving his right to stand for whatever he firmly believes to be right. He cares for the needs of corporate service staff and has been noted to direct for equity in the treatment of all staff at the Office.

Mr. Kichere has promised and strives to sustain all the good achievements of his predecessors. He has led the Office to implement major construction projects for regional offices in Mwanza, Tanga, Songwe, Katavi and Dodoma (the CAG Residency). Should all go well, these projects are expected to be completed by end of June 2024. The Office is also undertaking major renovations of all its existing buildings. Possession of its own buildings enables the Office to not only portray independence, but also to live up to the required independence standards by being free from influences of auditee and other stakeholders.

Mr. Kichere does not only desire professionalism, but also demands it from his subordinates. He has been heard encouraging multidisciplinary competencies. He understands the carrot and stick approach in management and leadership. He has since his appointment encouraged staff to attend as much capacity building programmes as possible (physically and online). Under his leadership, almost all staff have attended a capacity building programme related to their profession. It is believed that this programme will have a substantial positive impact on performance

4. Lessons for Future Leaders

4.1 Acquire professional knowledge and skills

Leaders are required to be knowledgeable in industries they lead. They must possess not only academic qualifications required for the title they hold, but also in-depth knowledge of the nitty-gritty of the fields they work with. This will enable them to make sound and objective decisions to attain their organisations' goals. All the CAGs described above possess not only appropriate accounting academic qualification, but are also professionally recognised by the National Board of Accountants and Auditors Tanzania. While not all had started their career as auditors, but through their professional engagements, they acquired an in-depth understanding of public auditing and management which was their key strategic leadership role. The lesson learned for future leaders, is that you must strive to be qualified and knowledgeable in the field you wish to lead.

4.2 Acquire diverse experience

All the CAGs did not arise from the National Audit Office, but rather came to form different entities. Before his appointment, Mr. Utouh was a lecturer at IDM Mzumbe and later joined the National Board of Accountants and

Auditors Tanzania. As such, he had diverse knowledge in the theoretical perspectives of accounting and auditing and practical experiences as a consultant for various entities.

He later on became the registrar of NBAA and, by virtue of his position, the Accounting Officer of the Board. By his position, he acquired management experience on top of his professional experience. Professor Assad spends most of his life in academics, researching and teaching accounting at the University of Dar es Salaam and other Institutions. He was deeply involved in various consultancies in multidisciplinary fields, enabled him to acquire diverse practical experience in operations of both public and private sectors. This knowledge contributed greatly to his appointment, but also enabled him to perform his responsibilities as the CAG efficiently and effectively. As indicated above, Mr. Kichere is a uniquely distinguished professional with diverse experience in various sectors both in private and public service. He has been an auditor, accounting officer, “chief taxman” in the country, and later on an auditee in the Regional Administrative Secretariat. He acquired in-depth practical experience of government in the ministerial settings, agency and independent department, and regional government.

Their diverse knowledge and experience enabled them to shape the Office they lead towards the improvement of the government's processes, and enhanced accountability in the utilisation of public resources. From these accounts, it is learned that future leaders must strive for not only excellence in their professional positions, but also must go beyond to acquire multidisciplinary experience. This will enable them to thrive well in any entity they might be tasked to lead. This requires commitment and dedication to learn, be mentored, and to embrace change.

4.3 Embrace diversity

Organisations are made up of people who are unique and distinctive. People differ physically, intellectually and morally. They have different ages, qualifications and cultural backgrounds. They grow up in different settings. They have different faith and beliefs, yet they come together and work for one organisation, and are all required to contribute towards the attainment of its strategic objectives.³⁸

This requires leaders' willingness to embrace diversities and use their strength for the advantage of their organisation. A typical example of the capacity to embrace diversity was observed during Mr. Utouh's reign as the CAG. When he came in as a leader, he found a divided Office. There was a group of the old generation (the natives) and of the new young and educated professionals.

Mr. Utouh strived to uplift the old school by setting up special arrangements for them to acquire professional qualifications and technological skills required for modern auditing while tapping their valuable experience in public sector auditing. He attached the new generation to the old school to nurture them, but also as a strategy for sharing knowledge and skills between them. The consequence of the actions taken by the Office made all staff feel as part of the entity and that they were contributing towards the attainment of the organisation's goals.

Embracing diversity calls for humility, the willingness to listen, appreciating ideas and perspectives of others, agreeing to what is right, and respectfully disagreeing. All the CAGs have been noted to embrace this leadership quality. Notwithstanding the need for appreciating and recognising different perspectives, leaders must have their objective positions and stand informed by credible and reliable sources.

4.4 Have a personalised vision for the organisation

An organisation's vision statement describes the organisations' purpose, what is it that the organisation is striving for and what it exactly wants to achieve.³⁹ It communicates the organisation's values and its commitment to achieving its goals. It is a goal statement embodying a long-term ambition of where an organisation would like to be in future.⁴⁰

A vision is future-oriented, describing where an organisation would like to be positioned in the market in 5, 10, 15, or 20 years' time.⁴¹ A leader must have his vision for the entity he leads.⁴² Leaders, who focus on vision and values, are most likely to bring about a fundamental change in culture and working practices.⁴³ A personalised vision gives the ability to concentrate on the most important aspects of

³⁸ Samuel, A. P. & Odor, H. Odiakoase (2018). Managing Diversity at Work: Key to Organizational Survival. *European Journal of Business and Management*. Vol.10, No.16, 2018

³⁹ Raynor, M. E. (1998). That vision thing: Do we need it? *Long Range Planning*, 31(3), 368-376.

⁴⁰ Bowen, S. A. (2018). Mission and Vision. In *The International Encyclopedia of Strategic Communication*. Robert L. H. et al. and Winni Johansen. John Wiley & Sons, Inc. University of South Carolina, USA.

⁴¹ Orhan, G., Erdoğan, D., Durmaz, V. (2014). Adopting mission and vision statements by employees: The case of TAV Airports. *Procedia - Social and Behavioral Sciences*, 150 (2014) 251 – 262.

⁴² David, F. R. & David, F. R. (2003). It's time to redraft your mission statement. *Journal of Business Strategy*, January/February, 11-14.

⁴³ John West-Burnham. Leadership for personalising learning. <https://dera.ioe.ac.uk/2127/1/download%3fid=17239&filename=leadership-for-personalising-learning.pdf>



an organisation's business that he wants to achieve and what type of leader he aspires to be. This is usually a result of lessons from the past experiences, present realities that need to be addressed and future aspirations. All the CAGs analysed were noted to have a personalised vision when they were appointed into the Office. Mr. Utouh's personalised vision was to transform the Office and elevate its status nationally and internationally, and bring unit among the staff. He stood firm and enabled the Office to achieve this vision to a great deal. Prof. Assad's vision was to ensure the Office functions independently and delivers its strategic role objectively. This vision was well attained and supported by the public. Mr. Kichere's vision is to elevate the office into a modern public sector office through digitalisation of its services. His immediate actions within the two year stint have demonstrated that he is heading in the right direction towards the attainment of the same.

5. Conclusion

Leadership is part of life; any one may be a leader of some sort. Organisational and professional leadership require possession of knowledge, competency, experience, and exposure in various settings. Future leaders must strive for excellence in whatever they do. This will enable them not only to acquire required competences, but will also enable

them to meet the required standard of experience through practice as described by Gladwell Malcolm in his book *Outliers: The Story of Success*. (The ten thousand hours required for excellence).⁴⁴ Throughout history it has been time and again substantiated that, leaders must be ready to learn, embrace change and to have a personalised vision for organisations they lead. This article has noted that the analysed CAGs have requisite professional qualifications, competency, experience and exposure. They all had a personalised vision for the Office. Their life and legacy have demonstrated that successful leadership requires strategic communication and collaboration with all stakeholders as well as embracing diversities. At times leaders will have to take stand on what they believe is right. However, that has to be well informed by credible sources. Leadership requires preparations. Families must prepare kids for better leadership. This entails doing the right things so that kids can learn through imitation. At primary and tertiary schools, kids need to be taught about leadership and what is required for making one a great leader. As a nation, there is need for objectively identifying potential leaders, instilling appropriate leadership knowledge and skills, providing them with opportunities for learning from the best, and gradually incorporating them into governance systems.

⁴⁴ Gladwell, M. (2008) *Outliers: The Story of Success*. New York: Little, Brown and Co., 2008. MLA (8th ed.)(chapter 2)

Auditor's Challenges in Assessing Sustainability of Higher Learning Institutions Receiving Public Funding Amidst the Changing AI Landscape

By Azizi Dachi,
 Assistant Auditor
 General (Higher Learning
 Institutions and Extractive
 Industry)



Introduction

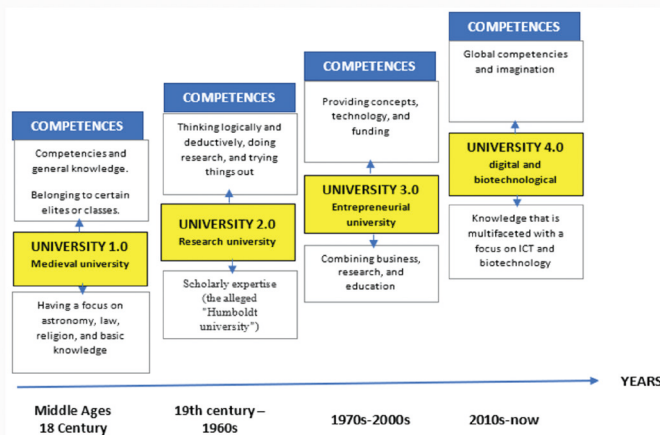
Supreme Audit Institutions (SAIs) play a critical role in ensuring transparency, accountability, and effective use of public funds. In the face of the rapidly evolving artificial intelligence (AI) landscape, SAIs are faced with unique challenges when reviewing the financial sustainability, going concern, and value for money aspects of higher learning institutions that rely on public funding. This article delves into the complexities that SAIs encounter within this context and explores strategies for effectively addressing these challenges.



AI Disruption: A New Dimension for SAIs

Artificial Intelligence has introduced a new dimension of disruption across sectors, including higher learning institutions that receive public funding. The integration of AI technologies can impact everything from curriculum design and research priorities to operational efficiency and resource allocation. As these institutions navigate the AI landscape, SAIs must adapt their audit methodologies to adequately assess the implications of AI on their financial sustainability and effectiveness.

Figure 1. The evolution of the university from University 1.0 to university 4.0.



Challenge 1: Evaluating Financial Sustainability

Assessing the financial sustainability of higher learning institutions is a cornerstone of SAI audits. The AI landscape introduces new revenue streams, collaborations, and expenditure patterns that may deviate from traditional norms.

SAIs must develop a nuanced understanding of how AI-related investments impact an institution's long-term financial viability and ensure that their audits comprehensively evaluate these changes.

Challenge 2: Going Concern Assumption

The concept of the going concern assumption is central to any audit. However, with AI-driven disruptions, the viability of an institution can be affected more rapidly than before. SAs must determine how to evaluate an institution's ability to continue operations in the AI context, considering factors like evolving educational models, changing student demographics, and technological obsolescence.

Challenge 3: Value for Money in AI Investments

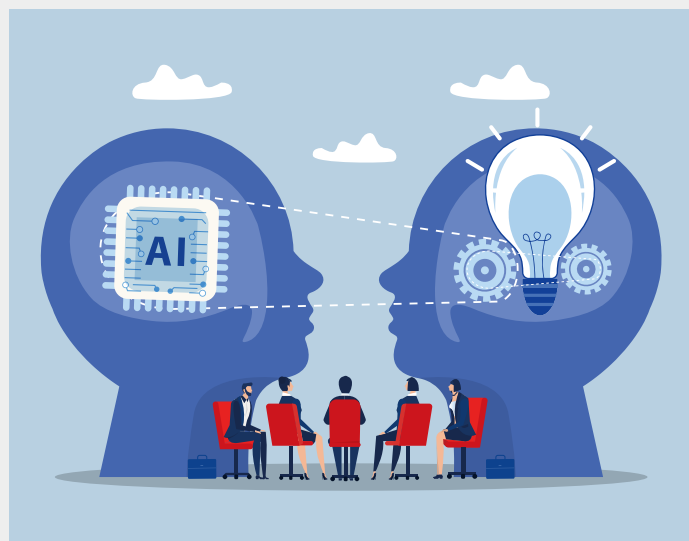
Value for money audits are a critical tool for assessing whether public funds are utilised efficiently. AI investments in higher learning institutions can be intricate, requiring a delicate balance between upfront costs and long-term benefits. SAs must develop expertise in evaluating the strategic rationale behind AI investments, their alignment with institutional objectives, and the mechanisms in place to measure their impact.

Challenge 4: Data Complexity and Quality

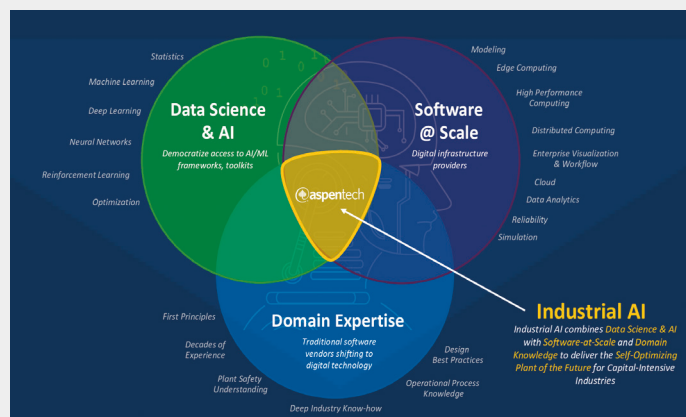
AI implementations generate vast amounts of data, making data quality, accuracy, and integrity paramount. SAs must ensure that institutions utilise reliable data sources for their AI-related decisions and that these data sources are auditable. Additionally, SAs need the capacity to understand AI algorithms and their implications to assess whether data-driven decisions are reliable and unbiased.

Navigating Challenges with Precision

In order to effectively address these challenges and fulfil their oversight role, SAs can adopt several strategies:



AI Expertise: Develop in-house expertise or collaborate with external AI specialists to understand the technicalities of AI applications and their financial implications.



Risk Assessment: Prioritise risk assessments that focus on the potential impacts of AI disruptions, ensuring audit resources are allocated judiciously.

Performance Metrics: Work with institutions to establish performance metrics that measure the value derived from AI investments, contributing to value for money assessments.

Continuous Learning: Invest in ongoing training for auditors to keep pace with AI advancements, ensuring they can critically evaluate AI initiatives.

Collaboration and Knowledge Sharing: Collaborate with other SAs and relevant stakeholders to share insights, methodologies, and best practices for auditing AI-driven institutions.

Conclusion

The AI landscape presents SAs with a complex set of challenges when assessing the financial sustainability, going concern and value for money of higher learning institutions receiving public funding. By embracing the complexities of AI-driven disruptions, SAs can adapt their audit methodologies and develop necessary expertise to provide valuable insights to policymakers and stakeholders.

In navigating these challenges, SAs contribute to the transparent and accountable management of public funds and the continued advancement of education in an AI-powered world.

Achieving Audit Excellence under Pressure: Strategies for Public Auditors to Meet Reporting Deadlines without Compromising Audit Quality

By CPA Elibariki Luinael Lyatuu, Assistant Auditor General (AAG)



Introduction:

Meeting reporting deadlines is a critical challenge a public auditor faces. The pressure to comply with audit statutory reporting deadlines while maintaining the integrity of the audit process can be immense. This article explores strategies public auditors can employ to effectively handle these pressures, ensuring timely reporting without compromising the audit's qualities from planning, execution, and reporting cycles.

Public auditors play a crucial role in ensuring financial transparency, compliance, and performance accountability in the public sector. They are entrusted with examining financial statements to assess, not only their fairness, but also their compliance with applicable laws and regulations. Additionally, auditors perform compliance audits to verify adherence to specific guidelines and regulations relevant to the sector or institutions.

Compliance audits conducted by the public auditors seek to ensure public sector entities operate in accordance with legal and regulatory requirements. These audits help to identify any potential deviation or non-compliance, enabling corrective measures to be implemented promptly.

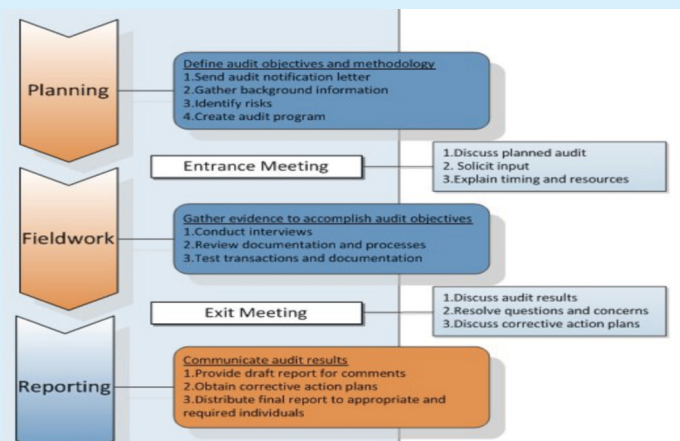
Moreover, performance audits form another essential aspect of the auditors' responsibilities. In addition to assessing financial statements and compliance, performance audits analyse the effectiveness, efficiency, and economy of public sector programmes, policies, and activities. These audits provide valuable insights into whether public resources are utilised optimally and whether the desired outcomes are achieved.

However, public auditors often face increased pressure due to stringent reporting deadlines regulatory institutions impose. This time constraint can sometimes pose challenges in thoroughly examining financial statements, conducting comprehensive compliance audits, and performing in-depth performance audits. Nonetheless, auditors strive to fulfill their responsibilities in a bid to maintain financial transparency, ensure compliance, and promote effective performance in the public sector. Meeting reporting deadlines is of paramount importance for public auditors, encompassing a range of audit types including financial



audits, compliance audits, and performance audits. Timely completion of these audits is crucial, as it enables stakeholders to make informed decisions based on reliable and up-to-date financial information.

AUDIT PROCESS



By meeting reporting deadlines for all these audits, public auditors contribute to the credibility of the auditing profession. The timely completion of audits demonstrates the profession's commitment to delivering high-quality and reliable services. It also reinforces public trust in the government and audited entities, as stakeholders can rely on accurate financial information to assess performance and transparency.

Furthermore, meeting deadlines allows audited entities to address any identified issues promptly. The timely completion of audits facilitates the timely implementation of corrective measures, helping to mitigate risks, improve financial management, and enhance operational efficiency. In summary, meeting reporting deadlines for financial audits, compliance audits, and performance audits is of utmost importance for public auditors. It enables stakeholders to make informed decisions, enhances the credibility of the auditing profession, maintains public trust, and facilitates prompt corrective actions by audited entities.

Causes of Audit Pressure:

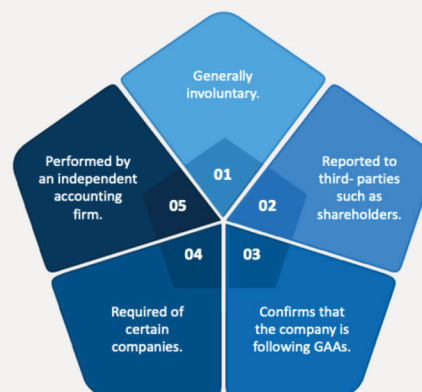
The pressures public auditors face stem from various causes, extending beyond meeting reporting deadlines. These pressures also encompass the preparation of value-added reports that go beyond the scope of traditional audit requirements. In addition to the factors mentioned earlier,

such as tight timeframes, complex regulations, high client expectations, and resource constraints, there are additional elements that contribute to the pressure that auditors face.

One significant aspect is the demand for value-added reports. Stakeholders expect auditors to provide insights, recommendations, and value beyond the basic audit findings. This pressure stems from the need for delivering reports that not only assess financial transparency and compliance, but also offer valuable insights to enhance operational efficiency, risk management, and governance.

To meet this expectation, auditors often face the challenge of conducting in-depth research, analysing complex data, and synthesising information into actionable recommendations. This requires considerable time, expertise, and resources, adding to the pressure of their responsibilities.

EXTERNAL AUDIT PROCESS



Furthermore, inadequate staffing and limited budgets are persistent challenges public auditors face. Insufficient staff members can result in heavy workloads, reduced time for comprehensive analysis, and increased pressure to complete audits within tight schedules. Similarly, limited budgets may restrict the availability of necessary tools, technology, and training, hindering auditors' ability to perform effectively and efficiently.

Competing priorities can also contribute to the pressure auditors face. Public sector institutions often have multiple ongoing projects and initiatives, making it challenging for auditors to allocate sufficient time and attention to each audit. Balancing priorities while meeting reporting deadlines and fulfilling expected value-added reports

requires meticulous time management and prioritisation. Audit pressures can have significant consequences on the auditing process. Increased pressure may lead to rushed procedures, reduced attention to detail, and compromised audit quality. These factors can increase the risk of errors, material misstatements, and ultimately impact the reliability of the audit opinion. The increased likelihood of overlooking red flags or non-compliance with auditing standards further highlights the negative impact of pressure on the overall audit process.

Benefits of Controlling Audit Pressure:

Implementing effective strategies for controlling audit pressure brings about several benefits for public auditors and the auditing profession as a whole. By managing and mitigating pressures, auditors can uphold the quality and integrity of their work, leading to various positive outcomes.

One significant benefit is the enhancement of the credibility of audit reports. When auditors have sufficient time and resources to conduct thorough examinations and analysis, they can produce accurate and reliable reports. This credibility is vital for stakeholders such as government officials, investors, and the general public, who rely on audit reports to make informed decisions. Maintaining the credibility of audit reports strengthens public confidence in the auditing profession and the transparency of the audited entities.

Controlling audit pressure also contributes to creating a healthier work environment for auditors. High levels of pressure can lead to stress, burnout, and decreased job satisfaction among auditors. By implementing strategies for managing and alleviating pressure, such as effective workload distribution, realistic deadlines, and adequate resources, auditors can experience reduced stress levels and improved well-being. This, in turn, positively impacts their overall performance and job satisfaction, leading to a more engaged and motivated workforce.

Meeting statutory deadlines and complying with the audit calendar are additional benefits of controlling audit pressure. Timely completion of audits not only ensures compliance with legal requirements, but also allows stakeholders to access financial information when they need it. Adhering to statutory deadlines and maintaining an organised audit calendar demonstrates professionalism and efficiency, reinforces reputation of the auditing office

and facilitates smooth operations. Furthermore, controlling audit pressure enables auditors to deliver high-quality audits that provide valuable insights and recommendations. When auditors have sufficient time and resources to conduct comprehensive examinations, they can identify potential risks, inefficiencies, and areas for improvement within audited entities. These insights contribute to the enhancement of operational efficiency, risk management, and overall governance, promoting better decision-making and accountability in the public sector.

In summary, controlling audit pressure yields multiple benefits. It enhances the credibility of audit reports, promotes a healthier work environment, ensures compliance with statutory deadlines and audit calendars, and enables auditors to deliver high-quality audits with valuable insights. By implementing effective strategies for managing and mitigating pressure, public auditors can maintain the integrity of their work, strengthen public confidence, and contribute to the overall transparency and accountability in the audited entities and the auditing profession.

Implications of Audit Pressure in Complying with Audit Standards, Laws, and Regulations and Its Consequences

Audit pressure, arising from various factors such as tight deadlines, resource constraints, and client expectations, can significantly impact the ability of auditors to comply with audit standards, laws, and regulations. This section discusses the implications of audit pressure and potential consequences on the auditing process.

Compromised Independence and Objectivity:

Audit pressure can create a conflict of interest for auditors, potentially compromising their independence and objectivity. The pressure to maintain client relationships or meet client demands within strict deadlines may lead auditors to make concessions that compromise their professional judgment. This can result in a failure to detect material misstatements or non-compliance with laws and regulations, undermining the credibility and reliability of the audit.

Reduced Audit Quality:

High levels of audit pressure can lead to rushed procedures and reduced attention to detail, resulting in a decline in audit quality. Auditors may be forced to cut corners, skip certain

NEWS IN PICTURES



The Director of Administration and Human Resources Management, Mr. Novati Mfalomagoha, concluding the Continuous Professional Development (CPD) training for leaders holding Certified Public Accountant (CPA) certificates, while also taking the opportunity to discuss various administrative matters aimed at enhancing performance among leaders and staff of the National Audit Office. The training was concluded on December 8, 2023, at the St. Gaspar hall in Dodoma.

The Controller and Auditor General (CAG), Mr. Charles E. Kichere, has officially closed the Diploma Training in Performance Auditing, conducted under the supervision of Afrosai-E in collaboration with the National Audit Office. These trainings, held in Dar es Salaam, aimed to elevate the standards of expertise, accountability, and efficiency among Performance Auditors. The primary objective of this training program, known as 'The 3 Model Course in Performance Audit', is to enhance the quality and effectiveness of audit work, ensuring optimal use of public resources and bringing about positive changes in government performance.



The Controller and Auditor General (CAG), Mr. Charles E. Kichere, held a working meeting with guests from the National Audit Office of the UK (United Kingdom), who visited the National Audit Office from December 11 to 14, 2023. In the group photo are Anna Kennedy O'Brien - Senior Auditor, Susan Ronaldson, Director of Change, and Dr. Andy Fisher, Head of International Relations and Technical Cooperation from NAO UK, along with officials from the National Audit Office of Tanzania. The purpose of their visit was to build good relations between these two institutions in audit work.

National Audit Office's Netball Team in Spirited Competition at the SHIMIWI Games held in Morogoro Town.



NEWS IN PICTURES



The Controller and Auditor General (CAG), Mr. Charles E. Kichere (right in the photo) and Chairman of Southern Africa Development Community Organisation of Public Accounts Committees (SADCOPAC), Mr. Warren C. Mwambazi signed a memorandum of understanding between the National Audit Office of Tanzania and SADCOPAC in Dar Es Salaam on November 28, 2023. This agreement aims to enhance collaboration in executing audit responsibilities, especially within institutions in SADC member countries.

National Audit Office Sports Team on an Excursion at Ruaha National Park during the SHIMIWI Games held in Morogoro Region.



Representative of the CAG and Deputy Auditor General (Public Authorities), Mr. Salhina M. Mkumba (seated center), in a group photo with participants of a workshop focused on increasing awareness about the Principles of Ethics and the International Guidelines for Management and Implementation of Ethics in Supreme Audit Offices (ISSAI 130). The workshop was organized by the 'INTOSAI Development Initiative - IDI.' Seated to the left is the Workshop Facilitator from IDI, Mr. Alain Memvuh, and to the right is Deputy Auditor General (National Accounts), Mr. Benja Majura, along with leaders and staff of the National Audit Office. The workshop took place on November 15, 2023, in Dodoma.



Furaha Kaboneka, National Audit Office Employee, Triumphs as the First-Place Winner in Athletics at the SHIMIWI Games held in Morogoro Region.



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procedures, or rely heavily on management representations, increasing the risk of material misstatements going undetected. This jeopardizes the reliability and accuracy of financial statements, hindering the ability of stakeholders to make informed decisions.

Non-Compliance with Audit Standards:

Audit pressure can lead to non-compliance with auditing standards. When faced with tight deadlines, auditors may be inclined to bypass certain steps or take shortcuts to complete the audit quickly. This non-compliance can result in inadequate documentation, insufficient evidence, or failure to perform necessary procedures, violating professional standards and increasing the risk of audit failure.

Increased Litigation and Legal Risks:

When audit pressure compromises the quality of an audit, it can expose auditors and audit firms to increased litigation and legal risks. Inaccurate or misleading financial statements resulting from audit failures can lead to lawsuits from stakeholders who rely on the audited financial information. Legal consequences can include reputational damage, financial penalties, and regulatory sanctions, further exacerbating the pressures auditors face.

Erosion of Public Trust:

Failure to comply with audit standards, laws, and regulations due to audit pressure can erode public trust in the auditing profession. Stakeholders, including donors, regulators, and the public rely on auditors to provide independent and objective assurance on financial statements. Any perceived compromise in audit quality or integrity can undermine confidence in the profession as a whole, leading to skepticism and loss of trust in financial reporting.

Weakened Assurance:

Pressure may compromise the quality and reliability of the assurance auditors provide. When auditors are unable to devote sufficient time and attention to their work, they may not be able to gather and assess evidence comprehensively. This can result in limited assurance and potentially overlook material misstatements or irregularities, ultimately weakening the reliability of the audit outcomes.

Ethical Concerns:

Excessive pressure can create ethical dilemmas for auditors.

In an attempt to meet tight deadlines, auditors may face conflicts between professional integrity and the pressure to deliver favourable outcomes. This can lead to compromised professional ethics, such as overlooking irregularities or succumbing to management influence, jeopardising the independence and objectivity of the audit process.

Damaged Reputation:

Failure to comply with audit standards, laws, and regulations due to audit pressure can have long-term consequences on the reputation of auditors and the auditing profession. Stakeholders may lose trust in the integrity and reliability of audit reports, diminishing the credibility of auditors and affecting the perceived value of their work.

It is essential to recognise implications and consequences of audit pressure in complying with audit standards, laws, and regulations. Implementing strategies for managing and mitigating pressure is crucial to ensure auditors meet their responsibilities effectively and uphold highest standards of professionalism, integrity, and quality in their audit work.

Regenerate Response

Implications of Audit Pressure in Quality Review and Assurance Process in Auditing and Issued Conclusions and Opinions

Audit pressure can have significant implications for the quality review and assurance process in auditing, ultimately impacting conclusions and opinions auditors issue. This section explores consequences of audit pressure on the quality review process and the subsequent conclusions and opinions.

Inadequate Review Procedures:

Under significant audit pressure, the review procedures conducted to ensure the quality of the audit may be compromised. Quality reviewers may not have sufficient time or resources to thoroughly assess the audit work, leading to limited review procedures and decreased ability to identify potential errors, inconsistencies, or omissions in the audit documentation.

Increased Risk of Errors and Omissions:

When auditors experience pressure to complete the audit within tight deadlines, they may be more prone to errors and omissions. Insufficient time to perform detailed

reviews, validate assumptions, or conduct comprehensive testing can result in overlooking critical audit matters, misinterpretation of financial data, or failure to identify material misstatements. This can ultimately impact the accuracy and reliability of the audit conclusions and opinions.

Impaired Professional Judgment:

Audit pressure can impair auditors' professional judgment, leading to the issuance of flawed conclusions and opinions. When auditors are under significant time constraints, they may feel compelled to rely heavily on management representations or take shortcuts in their analytical procedures. This can undermine their ability to exercise professional skepticism, thereby compromising the objectivity and reliability of their judgments and conclusions.

Weakened Evidence Evaluation:

Pressure to meet reporting deadlines may hinder auditors' ability to thoroughly evaluate the sufficiency and appropriateness of audit evidence. When time is limited, auditors may be inclined to accept evidence at face value without performing additional substantive procedures or obtaining corroborating evidence. This can result in reliance on incomplete or unreliable information, impacting the accuracy and completeness of the conclusions and opinions reached.

Increased Audit Risk:

Audit pressure can increase the risk of auditors issuing incorrect or inappropriate conclusions and opinions. When faced with time constraints, auditors may not have sufficient opportunity for assessing the inherent risk, control risk, or risk of material misstatement accurately. This can lead to an overreliance on internal controls or a failure to identify material misstatements, thereby affecting the overall reliability and validity of the conclusions and opinions communicated.

Implications of Audit Pressure for Internal and External Stakeholders: Parliament, Donors, Auditees, and Other Stakeholders

Audit pressure can have significant implications for various stakeholders involved in the audit process. This section discusses the consequences of audit pressure on internal and external stakeholders such as Parliament, donors, auditees, and other stakeholders.

Parliament:

a) Reduced Accountability and Transparency:

Audit pressure can lead to compromised audit quality, potentially resulting in incomplete or inaccurate audit findings. This can undermine the ability of Parliament to hold government entities accountable and ensure transparency in the use of public funds.

b) Limited Oversight:

When audit pressure impacts the timely completion of audits, it can restrict Parliament's ability to access critical financial information necessary for effective oversight and decision-making processes.

c) Impaired Decision Making:

Inaccurate or delayed audit reports due to audit pressure can hinder Parliament's ability to make informed decisions based on reliable financial information, potentially affecting the formulation of policies or allocation of resources.

Donors:

a) Uncertainty in Funding Decisions:

Audit pressure leading to delayed or compromised audit reports can create uncertainty for donors. Timely and accurate financial information is crucial for donors to make informed decisions regarding funding allocations. Audit pressure can undermine confidence in the financial management of auditees, potentially impacting donor funding decisions.

b) Risk of Misused Funds:

Audit pressure and potential compromises in audit quality can increase the risk of failure to detect mismanagement or misappropriation of funds. Donors rely on audit reports to assess the effectiveness and efficiency of their funding programmes. Audit pressure can hinder the identification of financial irregularities, thereby increasing the risk of funds being misused or misallocated.

Auditees:

a) Reputational Damage:

Audit pressure and compromised audit quality can lead to unsupported findings and negative publicity for auditees. Reputational damage may result in loss of public trust,

decreased donor confidence, and difficulties in securing future funding or attracting investment.

b) Incomplete Remediation of Issues:

When audit pressure affects the thoroughness of the audit process, auditees may face challenges in identifying and addressing underlying issues or deficiencies highlighted in the audit report. This can hinder their ability to implement corrective measures effectively.

Other Stakeholders:

a) Impaired Decision Making:

Stakeholders, such as creditors, investors, and the public rely on audit reports to assess financial health and performance of auditees. Audit pressure and compromised audit quality can result in incomplete or inaccurate financial information, potentially impacting stakeholders' ability to make informed decisions.

b) Increased Risk and Uncertainty:

Audit pressure can increase the risk and uncertainty for stakeholders by potentially masking significant financial risks or misstatements. Stakeholders may face challenges in assessing the reliability and accuracy of financial information, impacting their trust and confidence in auditees.

c) Regulatory Compliance Concerns:

Audit pressure compromising compliance with auditing standards and regulations may raise concerns among stakeholders regarding the adherence to established financial reporting frameworks. This can result in doubts about the reliability and integrity of audited financial statements.

Mitigating to eliminate audit pressure in the auditing process

Eliminating audit pressure entirely may be challenging, as certain factors, such as tight statutory reporting deadlines and resource constraints, are inherent to the auditing profession. However, several measures can be taken to minimise the impact of audit pressure and create a healthier work environment for auditors. Here are some steps for addressing and mitigating audit pressure:

Realistic Reporting Deadlines:

Regulatory bodies and auditees should collaborate to

establish realistic reporting deadlines that consider the complexity of the audit engagement and allow auditors sufficient time to perform their duties effectively. This can help to alleviate undue pressure on auditors and enhance the quality of the audit process.

Adequate Resource Allocation:

Providing auditors with adequate resources, including staffing, technology tools, and budget is crucial to ensuring they have the necessary support in performing their work efficiently. Sufficient resources can help to mitigate time constraints and improve the overall quality of audits.

Effective Planning and Risk Assessment:

Comprehensive planning and risk assessment processes should be implemented to identify potential challenges, allocate resources effectively, and develop realistic audit plans that consider statutory reporting deadlines. This enables auditors to manage their time and resources more efficiently, hence reducing pressure.

Technology Integration:

Leveraging advanced audit technology tools and software can streamline audit procedures, automate repetitive tasks, and enhance efficiency. This can help auditors to save time and focus on critical areas of the audit, thus reducing pressure and improving the quality of the audit process.

Training and Professional Development:

Continuous training and professional development programmes should be provided for auditors to enhance their skills, knowledge, and proficiency in auditing standards, regulations, and emerging industry trends. Well-trained auditors are better equipped to handle audit pressures and deliver high-quality results.

Strong Ethical Culture:

Fostering an ethical culture within audit firms is essential. This includes promoting independence, objectivity, and professional skepticism. Creating an environment where auditors feel comfortable raising concerns and seeking guidance can help to mitigate undue pressure and support ethical decision-making.

Quality Control Systems:

Implementing robust quality control systems within audit firms can help to monitor and ensure compliance with auditing standards and regulations. Quality control

mechanisms should include thorough review processes to maintain the quality and accuracy of audit work.

Regulatory Support:

Regulatory bodies should play an active role in advocating for auditors' well-being and setting reasonable expectations. They should promote a balanced approach that considers both the need for timely reporting and the quality of audit outcomes.

Client Communication:

Establishing clear communication channels with clients is vital to manage expectations and address any potential issues or constraints that may impact the audit process. Open and transparent communication can help align client expectations with the realities of the audit engagement.

Collaboration and Advocacy:

Auditing firms, professional organisations, and regulatory bodies should collaborate to raise awareness about the impact of audit pressure and advocate for changes that promote a healthier work environment. This may involve engaging in discussions, sharing best practices, and collectively working towards improving audit processes.

Implementing these measures aims at creating an environment that minimises unnecessary pressure on auditors and allows them to perform their duties effectively, thereby enhancing the quality and integrity of the audit process.

Staff Rationalization and Fairly Distribution of Assignments

Another area is on equal distribution of assignments to audit managers and sharing an audit timetable with auditees can also contribute to reducing audit pressure and promoting a more balanced and transparent audit process. Here's how these practices can help:

Equal Distribution of Assignments:

Ensuring an equitable distribution of audit assignments among audit managers can help alleviate the pressure on individual auditors and promote a fair workload. This can be achieved by implementing transparent assignment allocation processes that consider factors such as workload capacity, expertise, and availability.

By balancing the workload, auditors can have sufficient time and resources to conduct thorough audits, reducing the risk of errors and improving the overall quality of the audits.

Sharing an Audit Timetable with Auditees:

Sharing the audit timetable with auditees provides them with visibility into the audit process, including key milestones, deadlines, and required deliverables. This enables auditees to plan and allocate resources accordingly, reducing surprises and last-minute requests that may put undue pressure on auditees. Transparency in the audit timetable helps to establish a collaborative and cooperative relationship between auditors and auditees, fostering better communication and coordination throughout the audit process.

Benefits of Equal Distribution of Assignments and Sharing Audit Timetable:

a) Improved Audit Planning:

Equal distribution of assignments and sharing the audit timetable facilitates better audit planning for both auditors and auditees. Auditors can allocate their resources efficiently, ensuring that they have sufficient time and focus for each assignment. Auditees can plan their own activities, gather necessary documentation, and allocate resources to support the audit process.

b) Reduced Time Constraints:

By ensuring an equitable distribution of assignments and providing auditees with the audit timetable, unnecessary time constraints can be minimised. This allows auditors to allocate adequate time for planning, performing audit procedures, and preparing high-quality deliverables. It also gives auditees ample time to provide the required information and address any queries or concerns raised during the audit.

c) Enhanced Collaboration and Communication:

Transparent assignment distribution and sharing the audit timetable foster collaboration and open communication between auditors and auditees. Auditees can proactively engage with auditors, seeking clarification and providing necessary information in a timely manner. This helps to build a stronger working relationship, promote trust, and reduce potential conflicts or misunderstandings during the audit process.

d) Improved Audit Quality:

Equal distribution of assignments and a shared audit timetable contribute to improved audit quality. With auditors having sufficient time and resources, they can perform comprehensive audit procedures, critically analyse information, and provide accurate and reliable conclusions and opinions. Auditees, being well-informed about the audit timetable, can adequately prepare and provide relevant documentation, further enhancing the quality of the audit process.

Overall, promoting an equal distribution of assignments among audit managers and sharing the audit timetable with auditees fosters transparency, collaboration, and effective planning. These practices help to mitigate audit pressure, promote a balanced workload, and ensure a smoother and more productive audit process for all stakeholders involved.

Handling Audit Team Members Who are Consistently Low in Delivering

Handling audit team members who are consistently low in delivering requires a proactive and supportive approach. Here are some steps to effectively manage and address this situation:

Identify Underlying Issues:

Start by understanding reasons behind the team member's low delivery. Is it due to lack of skills or knowledge, inadequate resources, personal challenges, or other factors? Having a clear understanding of the underlying issues will help in devising an appropriate solution.

Provide Training and Support:

If the team member lacks the necessary skills or knowledge, offer targeted training and mentoring to help them to improve their capabilities. Provide resources, guidance, and constructive feedback to support their professional development and enhance their performance.

Set Clear Expectations:

Clearly communicate performance expectations and deliverables to the team members. Make sure they understand the importance of their role in the overall audit process and the impact of their performance on the team's success. Establish specific and achievable goals to motivate them to improve their delivery.

Assign a Mentor or Buddy:

Pair the struggling team member with a more experienced auditor who can act as a mentor or buddy. This arrangement can provide additional support, guidance, and encouragement to help the team member overcome challenges and improve his performance.

Offer Regular Feedback and Coaching:

Provide regular feedback on the team members' performance, highlighting areas of improvement and celebrating successes. Offer constructive coaching to help them to identify and address any specific area where they may be falling short. Regular check-ins can help to monitor progress and ensure ongoing support.

Reallocate Workload and Resources:

Assess the workload distribution within the team and consider reallocating tasks to better match individual strengths and capabilities. Ensure that the team members are not overwhelmed or underutilised, as both situations can impact their motivation and performance.

Encourage Open Communication:

Create an environment where team members feel comfortable expressing their challenges or seeking assistance when needed. Encourage open communication and actively listen to any concerns or obstacles they may be facing. Addressing these issues promptly can help to improve performance and engagement.

Provide Positive Reinforcement:

Recognise and reward the team members' improvements and accomplishments. Positive reinforcement can boost morale, motivation, and productivity. Celebrate milestones and achievements, both individually and as a team, to foster a supportive and encouraging work environment.

Monitor and Evaluate Progress:

Continuously monitor the team members' progress and assess their performance against the set goals. Offer ongoing support and adjust strategies as needed. Regularly communicate with the team members to understand their perspective and ensure they feel supported in their development journey.

Consider Performance Improvement Plans:

If despite support and coaching, the team members' performance does not improve, it may be necessary to

implement a performance improvement plan. This formal plan outlines specific targets, timelines, and consequences if performance does not meet the required standards. The plan should be communicated clearly and followed through with regular reviews and feedback.

Remember, each team member is unique, and the approach may need to be tailored based on individual circumstances. The goal is to provide the necessary support and resources to help the struggling team members to develop their skills and improve their delivery, ultimately contributing to the overall success of the audit team.

Use of the Audit Tools such as Team Mate and other Software

Also working tools such as TeamMate and other software can be utilised to minimise audit pressure and enhance efficiency and effectiveness of the audit process. Here are some ways these tools can be used:

Workflow Management:

TeamMate and similar software offer features for workflow management, allowing auditors to create and assign tasks, track progress, and monitor deadlines. Utilising these tools assists in distributing workload evenly, managing priorities, and ensuring timely completion of audit tasks, reducing the pressure caused by time constraints.

Collaboration and Communication:

TeamMate and other software facilitate seamless collaboration and communication among audit team members. Features such as document sharing, commenting, and version control enable real-time collaboration, reducing the need for back-and-forth emails and enhancing efficiency. Effective communication within the team reduces misunderstandings, improves coordination, and minimises pressure due to miscommunication.

Documentation and Documentation Management:

Software tools provide a centralised platform for storing and organising audit documentation. This enables auditors to maintain a clear audit trail, easily retrieve information, and efficiently review and analyse supporting documentation. Proper documentation management helps auditors to save time, reduces the risk of errors, and ensures compliance with auditing standards, thus mitigating pressure during the audit process.

Automation of Routine Tasks:

Many auditing tools offer automation capabilities, allowing auditors to automate repetitive and time-consuming tasks. This frees up auditors' time, enabling them to focus on more complex and value-added audit procedures. Automation reduces the pressure of manual work and increases efficiency, enhancing the quality and accuracy of the audit process.

Data Analytics and Visualisation:

Advanced auditing tools often include data analytics and visualisation features. These capabilities enable auditors to analyse large volumes of data more efficiently, identify patterns, and detect anomalies. Data analytics tools can help auditors to gain deeper insights, improve audit planning, and enhance risk assessment, reducing pressure by streamlining data analysis processes.

Risk Assessment and Audit Planning:

Audit software can assist in conducting risk assessments, developing audit plans, and identifying key audit areas. By leveraging these tools, auditors can align their efforts with the highest risk areas, ensuring a targeted and effective audit approach. Proper risk assessment and planning minimise unnecessary work, optimise resource allocation, and alleviate pressure caused by inefficient audit planning.

Continuous Monitoring and Reporting:

Audit software often includes features for continuous monitoring and reporting. These functionalities allow auditors to track audit progress, monitor key metrics, and generate real-time reports. With access to up-to-date information, auditors can make timely decisions, address potential issues promptly, and streamline reporting processes, reducing pressure during reporting cycles.

By effectively utilising working tools like TeamMate and software, auditors can optimise their workflow, streamline processes, enhance collaboration, and reduce manual effort.

These tools alleviate pressure by improving efficiency, ensuring compliance, and enabling auditors to focus on value-added tasks. However, it is important to note that successful implementation of these tools requires proper training, ongoing support, and alignment with the organisation's specific needs and processes.

Improving Audit Reports by Making Them Shorter and Well-written

Improving audit reports by making them shorter and well-written can enhance their effectiveness and readability. Here are some considerations for achieving this:

Clear and Concise Language:

Use clear and concise language throughout the audit report. Avoid unnecessary jargon, technical terms, or complex sentences that can confuse readers. Write in a manner that is easily understandable by stakeholders without compromising the accuracy and completeness of the information.

Focus on Key Findings:

Highlight key findings, significant risks, and material issues in a concise manner. Prioritise the most important information and present it prominently in the report. This ensures that stakeholders can quickly grasp the key messages without getting lost in excessive details.

Structured Format:

Organise the audit report in a logical and structured format. Use headings, subheadings, and bullet points to break down the information into easily digestible sections. This helps readers to navigate the report and locate specific information efficiently.

Relevant and Actionable Recommendations:

Provide recommendations that are relevant, specific, and actionable. Focus on suggesting practical solutions for address identified weaknesses or risks. Avoid generic recommendations that lack clarity or do not provide clear guidance to the auditee.

Summarise Complex Information:

When discussing complex or technical matters, provide concise summaries or explanations to aid understanding. Use charts, graphs, or visual representations where appropriate to present data or trends in a more accessible format.

Eliminate Redundancy:

Review the audit report for any redundant or repetitive information. Unnecessary repetition can make the report longer and harder to read. Consolidate similar points or findings, and ensure that each piece of information contributes to the overall message.

Proofreading and Editing:

Thoroughly proofread and edit the audit report to eliminate errors, improve clarity, and enhance readability. Ensure proper grammar, punctuation, and spelling. Consider seeking input from colleagues or supervisors to obtain fresh perspectives and identify areas for improvement.

Executive Summary:

Include a concise executive summary at the beginning of the report, highlighting key findings, conclusions, and recommendations. This provides an overview of the audit report and allows busy stakeholders to quickly grasp the main outcomes without having to read the entire document.

Tailor the Report to the Audience:

Understand the needs and expectations of the report's intended audience and tailor the language, level of detail, and presentation accordingly. Consider the specific requirements and preferences of stakeholders, such as management, board members, or regulatory bodies.

Continuous Improvement:

Seek feedback from stakeholders on the clarity, usefulness, and readability of audit reports. Actively incorporate feedback into future reports to continuously improve their quality and effectiveness.

By making audit reports shorter and well-written, stakeholders can easily grasp key messages and act upon the findings and recommendations. A clear and concise report facilitates decision-making, enhances transparency, and strengthens the impact of the audit process.

Supervisory Structure

Increasing supervision in the audit process can provide several benefits, including improved quality control, enhanced consistency, and increased accountability. Here are some considerations for effectively increasing supervision:

Supervisory Structure:

Establish a clear supervisory structure within the audit team, ensuring that appropriate levels of supervision are in place at various stages of the audit. Assign experienced auditors or supervisors to oversee the work of junior team members and provide guidance and feedback as needed.

Ongoing Communication:

Foster open and regular communication between supervisors and team members. Encourage team members to seek guidance or clarification when facing challenges or uncertainties. Effective communication channels help to ensure the audit process stays on track, potential issues are addressed promptly, and there is a shared understanding of expectations.

Review and Quality Control:

Implement robust review procedures to ensure accuracy and completeness of the audit work. Assign designated reviewers or quality control personnel to assess the audit documentation, including work-papers, supporting evidence, and conclusions. Reviews help to identify errors, inconsistencies, or deficiencies, allowing corrections and improvements before the final report is issued.

Work-paper Documentation:

Emphasize the importance of comprehensive and well-organised work-paper documentation. Clear and detailed work-papers facilitate effective supervision by enabling supervisors to review and understand the work performed, the reasoning behind the audit conclusions, and the sufficiency of evidence gathered. Encourage consistent documentation practices across the audit team.

Training and Guidance:

Provide training and guidance to supervisors to enhance their leadership and supervisory skills. This includes training in effective communication, coaching, and providing constructive feedback. Equipping supervisors with the necessary skills and knowledge helps them to effectively guide and mentor team members, ensuring consistent audit quality.

Peer Review:

Consider implementing a peer review process, where audit work is reviewed by a qualified auditor who is not directly involved in the engagement. Peer reviews provide an independent assessment of the quality of the audit work, identifying areas for improvement and promoting accountability within the audit team.

Quality Assurance Processes:

Establish internal quality assurance processes within the audit firm. These processes may involve periodic reviews of audit engagements, evaluating adherence to auditing

standards, regulatory requirements, and the firm's own policies and procedures. Quality assurance processes help to identify systemic issues, ensure consistency, and drive continuous improvement.

Performance Evaluation:

Regularly evaluate the performance of audit team members, including supervisors, to assess their effectiveness in carrying out their responsibilities. Performance evaluations provide feedback on strengths, areas for improvement, and opportunities for professional development. This process helps to maintain accountability and fosters a culture of continuous improvement within the audit team.

External Review:

Consider engaging external reviewers, such as external quality assurance providers or peer reviewers in conducting independent reviews of the audit process. External reviews can provide valuable insights and help to ensure compliance with auditing standards and best practices.

By increasing supervision in the audit process, auditors can benefit from guidance, support, and quality control measures. Supervision enhances the overall effectiveness and reliability of the audit, mitigates risks, and contributes to the delivery of high-quality audit services.

Recommendations

Based on the discussion, here are some recommendations to address audit pressure and improve the audit process:

Establish Realistic Reporting Deadlines:

Regulatory bodies should collaborate with auditees to establish realistic reporting deadlines that consider the complexity of the audit engagement and allocate sufficient time for auditors to perform their duties effectively.

Provide Sufficient Resources:

Ensure auditors have adequate resources, including staffing, technology tools, and budget, to perform their work efficiently and effectively. Resource constraints can contribute to audit pressure, so it's important to allocate resources appropriately.

Promote Ethical Conduct and Professionalism:

Foster an ethical culture within audit firms that emphasizes independence, objectivity, and professional skepticism.

Encourage auditors to adhere to high ethical standards and promote professionalism in their work.

Enhance Training and Professional Development:

Invest in ongoing training and professional development programmes for auditors. Focus on enhancing technical skills, critical thinking, communication, and knowledge of emerging industry trends to ensure auditors are equipped to handle audit pressure effectively.

Embrace Technology Solutions:

Embrace audit technology tools that streamline audit processes, automate routine tasks, and enhance data analysis capabilities. Technology integration can improve efficiency, accuracy, and audit quality, reducing pressure on auditors.

Implement Robust Quality Control Systems:

Establish robust quality control systems within audit firms to monitor compliance with auditing standards, facilitate effective review processes, and identify and address any potential issues arising from audit pressure.

Foster Collaboration and Communication:

Encourage open and transparent communication between auditors, auditees, and other stakeholders. Foster collaboration and engage in regular dialogue to manage expectations, address concerns, and improve overall audit effectiveness.

Review and Improve Audit Processes:

Continuously evaluate and improve audit processes based on lessons learned and feedback from auditors and stakeholders. Regularly assess the effectiveness and efficiency of audit procedures to streamline processes and reduce unnecessary pressure.

Promote Balanced Workload Distribution:

Ensure a fair and balanced distribution of audit assignments among audit managers and team members. Avoid overburdening individuals and consider individual strengths and capabilities when allocating tasks.

Advocate for the Profession:

Engage with regulatory bodies, professional organisations, and industry stakeholders to advocate for realistic reporting deadlines, appropriate resources, and supportive regulatory frameworks. Actively contribute to discussions and provide

insights to improve the audit profession. By implementing these recommendations, the audit profession can better manage audit pressure, enhance audit quality, and meet reporting deadlines without compromising the integrity and effectiveness of the audit process.

The Way Forward

The way forward to address audit pressure and improve the audit process involves a multi-faceted approach. Here are some key steps to consider:

Stakeholder Collaboration:

Foster collaboration between auditors, auditees, regulatory bodies, and other stakeholders. Engage in open dialogue to understand each party's perspectives, challenges, and expectations. Collaborative efforts can help to identify common goals and develop mutually beneficial solutions.

Updated Regulations and Standards:

Regulatory bodies should continuously evaluate and update audit regulations and standards to reflect the evolving business landscape, technological advancements, and emerging risks. This ensures auditors have clear guidelines and appropriate frameworks to perform their duties effectively.

Training and Professional Development:

Invest in ongoing training and professional development programmes for auditors to enhance their skills, knowledge, and proficiency. Focus on areas such as critical thinking, data analytics, technology integration, and communication skills. Continuous learning equips auditors to address challenges effectively and adapt to the changing audit environment.

Ethical Culture and Independence:

Foster an ethical culture within audit firms that emphasizes independence, objectivity, and professional skepticism. Instill the importance of upholding ethical principles and integrity in every aspect of the audit process. Promote a supportive environment where auditors feel comfortable raising concerns and adhering to high ethical standards.

Technology Integration:

Embrace technology tools and solutions that can streamline audit processes, automate repetitive tasks, and improve data analysis. Utilise data analytics, artificial intelligence, and machine learning to enhance audit quality, efficiency,

and accuracy. Technology integration frees up auditors' time, allowing them to focus on value-added activities and high-risk areas.

Enhanced Risk Assessment:

Implement robust risk assessment methodologies that identify and prioritize areas of high audit risk. A risk-based approach ensures that audit resources are allocated efficiently, focusing efforts on the areas that matter most. Regularly update risk assessments to account for emerging risks and changes in the audited entity's environment.

Transparent Communication:

Foster transparent communication with auditees, regulatory bodies, and stakeholders. Clearly communicate audit objectives, processes, and timelines. Engage in open discussions regarding audit constraints, reporting deadlines, and resource requirements. Transparent communication builds trust, manages expectations, and facilitates a more collaborative audit process.

Continuous Improvement:

Embrace a culture of continuous improvement within the audit profession. Regularly evaluate audit processes, gather feedback, and implement necessary changes to enhance efficiency, quality, and stakeholder satisfaction. Encourage auditors to share best practices, lessons learned, and innovative ideas to drive continuous improvement.

Research and Thought Leadership:

Invest in research and thought leadership initiatives within the audit profession. Support studies and initiatives that explore new approaches, methodologies, and technologies to address audit pressure and improve the effectiveness of the audit process.

Encourage auditors to contribute to the knowledge base through publications and participation in industry conferences and fora.

Regulatory Advocacy:

Collaborate with regulatory bodies, professional organisations, and industry stakeholders to advocate for realistic reporting deadlines, balanced expectations, and supportive regulatory frameworks. Actively engage in discussions, share insights, and provide feedback to contribute to the development of effective regulations and standards.

By implementing these strategies, the audit profession can navigate audit pressure effectively, enhance audit quality, and adapt to the changing demands of the business environment. The way forward requires a collaborative effort and a commitment to continuous improvement, ultimately ensuring the reliability and integrity of the audit process.

Conclusion

In conclusion, audit pressure is a significant challenge auditors face in meeting reporting deadlines while maintaining the quality and integrity of the audit process. The implications of audit pressure can impact various aspects of the audit, including planning, execution, and reporting cycles. The consequences can affect internal and external stakeholders, such as Parliament, donors, auditees, and other stakeholders.

To address audit pressure, it is important to adopt a multi-faceted approach. This includes establishing realistic reporting deadlines, providing sufficient resources, promoting ethical conduct and professionalism, enhancing training and professional development, embracing technology solutions, implementing robust quality control systems, fostering collaboration and communication, reviewing and improving audit processes, promoting a balanced workload distribution, and advocating for the profession.

By implementing these measures, the audit profession can minimise audit pressure, improve audit quality, and meet reporting deadlines without compromising the integrity and effectiveness of the audit process.

It requires collaboration among auditors, auditees, regulatory bodies, and other stakeholders to create a supportive and conducive environment that promotes transparency, accountability, and continuous improvement. Ultimately, addressing audit pressure enhances the value and trust placed in the audit profession, strengthens the reliability of audit reports, and contributes to the overall transparency and accountability in financial reporting. It is through these efforts that auditors can excel under pressure and fulfill their critical role in ensuring the integrity and reliability of financial information.

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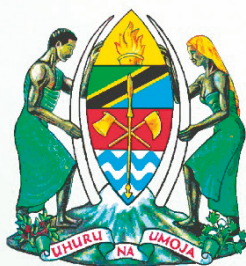
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THE UNITED REPUBLIC OF TANZANIA NATIONAL AUDIT OFFICE

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THE ESSENCE OF AUDITING FOR ECONOMIC DEVELOPMENT IN TANZANIA: A HISTORICAL PERSPECTIVE

By **Sakina Mfinanga**, Senior Information Officer



Audit originates from the Latin word 'audire', which means to hear. Historically, an auditor would verify the accounts by listening to an accountant. Auditing predates accounting. It was utilized in all ancient nations, including Mesopotamia, Greece, Egypt, Rome, the United Kingdom, and India.

The investing public has historically relied on audited financial statements and auditors and the accounting profession to corroborate the accuracy and completeness of financial information when making investment decisions.

After the industrial revolution of the eighteenth century, when ownership and management were separated in joint-stock companies, auditing evolved and grew significantly.

The primary objective of the audit function was to lend credibility to the financial statements prepared by company managers for shareholders. In general, a consensus was reached that the primary objective of an audit function is to enhance the credibility of financial statements, rather than to detect fraud and errors.

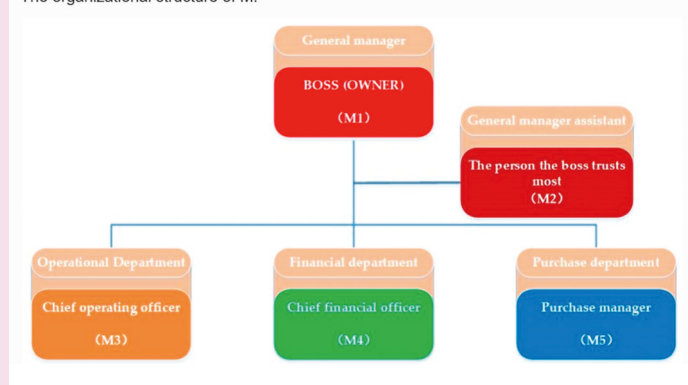
In Tanzania, the powers, functions and responsibilities of the Controller and Auditor General have been governed by three different constitutions enacted since Independence. The three constitutions being referred to are, the Constitution of 1962 of the Republic of Tanganyika, the Interim Constitution of the United Republic of Tanzania of 1965, and the Constitution of the United Republic of Tanzania of 1977.

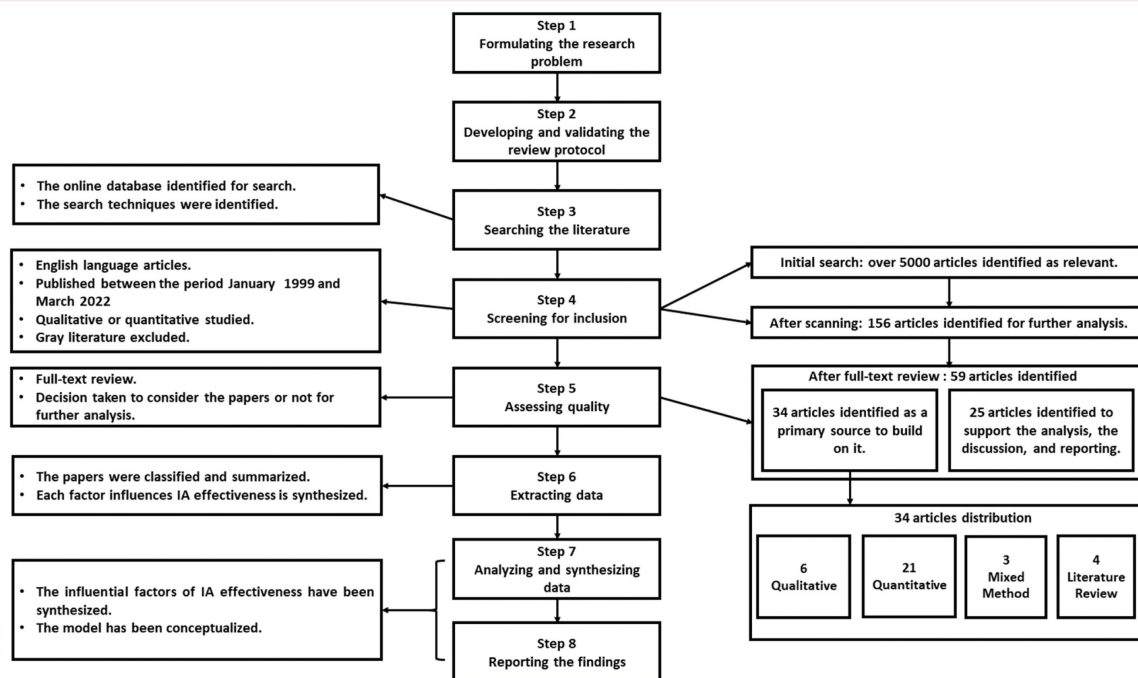
These three constitutions had explicitly stated the Constitutional mandate, powers, functions, and responsibilities of the CAG as the controller of funds from the Consolidated Fund and auditing of the use of such funds. These constitutions had further elaborated on the powers of the CAG such as to have unrestricted access to the books of account and any other information that are subject to audit.

Precisely, Article 143 of the Constitution of the United Republic of Tanzania of 1977 enshrines the mandates and the powers and mandate of the Controller and Auditor General (CAG), which are clearly stipulated in Sections 11 and 12 of the Public Audit Act, and its Regulations, 2009. Specifically, CAG discharges his powers through the National Audit Office of Tanzania (NAOT), which is the Supreme Audit Institution in the United Republic of Tanzania.

Moreover, this constitution has all along provided for independence of the CAG that when performing his function, he should not be subject to any order or direction from any Government Department or any person on any

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issue concerning such audit. The provisions concerning the constitutional mandate of the CAG within these three constitutions had been expounded by three Acts of Parliament since independence.

Historically, the essence of auditing activities in Tanzania, originally acknowledged by the first Act of Parliament was the Exchequer and Audit Ordinance, 1961, that came into force on 1st July 1961. This Act was repealed and replaced by the Public Finance Act, No 6 of 2001. In 2008 there arose a need to have an independent legislation governing auditing activities in the country. This was in accordance with the Lima Declaration for Supreme Audit Institutions and the need to have one comprehensive law that governs auditing and at the same time guarantee the adherence to the accountability systems that are in place.

Based on this need, the Public Audit Act, No. 11 of 2008 was enacted. All these laws provided powers, functions, and responsibilities of the CAG. The laws gave mandate to the CAG to examine, inquire into and audit the accounts of all accounting officers and receivers of revenue on behalf of the National Assembly. In exercising this mandate, the CAG has powers to call upon any officer for any explanation and information.

Moreover, the CAG has powers to authorize any person publicly carrying on the profession of an accountant or an auditor or any other expert to carry out any inquiry, examination or audit and has powers of disallowing any payments made illegally.

The main difference between the Exchequer and Audit Ordinance and the Public Finance Act was that the former was based on Regularity audit while the latter widened the scope of audit to include among others value for money audit. Likewise, the advent of the Public Audit Act in 2008 widened further the scope of audit functions by adding forensic audit, environmental audit, and any other audits.

Accordingly, NAOT has been living its mission: by providing high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources. And being a credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.

Over the years, the main objective of the audit activity has remained the same - to establish the reliability of the accounting (financial) reporting of economic entities and the compliance of the completed financial and business operations with normative acts.

The Integral Role of Quantity Surveyors in Audit Reports by the National Audit Office of Tanzania

By **Davis Ryoba**, Quantity Surveyor II



Introduction

The National Audit Office (NAOT) of Tanzania plays a crucial role in ensuring transparency, accountability, and good governance in the management of public resources. One essential aspect of NAOT's work involves audit reports that provide comprehensive assessments of government's expenditures and financial management. Within these reports, quantity surveyors emerge as pivotal contributors, offering their expertise to assess, evaluate, and validate construction and infrastructure-related costs. This article delves into the significant contributions that quantity surveyors make to audit reports by the NAOT.

Defining the Role of Quantity Surveyors

Quantity surveyors are professionals with specialised knowledge in construction economics, cost estimation, and project management. They play a central role in ensuring cost-effective management of construction projects by accurately estimating costs, monitoring expenses, and mitigating financial risks. Their expertise encompasses various stages of a project, from initial planning to final completion.

Contributions to Audit Reports

Cost Verification:

One of the primary contributions of quantity surveyors in audit reports is verifying the accuracy of reported costs.

They meticulously review cost breakdowns, invoices, and supporting documentation to ensure expenses align with the project's scope, specifications, and market rates. This scrutiny helps identify discrepancies, potential overcharges, or irregularities in construction-related expenditures.

Budget Adherence:

Quantity surveyors assist in evaluating whether the actual costs incurred align with the initially approved budget.

By comparing estimated costs with actual expenses, they identify variances and reasons for budget deviations. This information is vital in determining the financial efficiency and prudence of public spending.

Value for Money:

NAOT's audit reports aim at assessing whether government's projects deliver value for money. Quantity surveyors contribute by analysing cost-effectiveness, examining the quality of materials used, and evaluating the durability and functionality of constructed assets. This evaluation ensures public funds are optimally utilised and infrastructure projects are built to last.

Risk Management:

Construction projects often involve financial risks related to cost overruns, design changes, and unforeseen challenges. Quantity surveyors assess these risks, provide insights into potential cost escalations, and suggest measures for mitigating financial vulnerabilities. Their input enhances the accuracy of financial forecasts and risk assessments within audit reports.

Expert Opinion:

The technical expertise of quantity surveyors lends credibility to audit reports. Their professional opinions and analyses of construction costs and procedures provide valuable insights to auditors, enhancing the depth and accuracy of the final report.

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Enhancing Public Accountability: The Imperative of Engaging Community Social Organizations and Media in Disseminating Controller and Auditor General Reports in Tanzania

By **Focus Mauki**, Head of Government Communication Unit



Introduction

Transparency, accountability, and good governance are fundamental pillars of a well-functioning society. In Tanzania, the National Audit Office of Tanzania plays a pivotal role in promoting accountability by conducting audits of government entities and providing crucial insights through the Controller and Auditor General (CAG) Reports.

However, for these reports to truly serve their purpose, effective dissemination to the general public is paramount. This is where Community Social Organizations (CSOs) and the media step in, bridging the gap between the technical content of the reports and the understanding of the citizens.

In the pursuit of effective governance and public accountability, the engagement of Community Social Organizations (CSOs) and media in delivering Controller and Auditor General (CAG) Reports to the general public holds paramount significance.

This article explores the communication professional perspective on why such engagement is crucial, drawing upon research, studies, and expert opinions to underscore the importance of this collaborative endeavor.

Bridging the Information Gap and Empowering Citizens

CAG Reports often contain technical jargon and complex financial information that can be challenging for the average citizen to comprehend. Community Social Organizations are well-positioned to serve as intermediaries, translating this technical language into accessible information.

By breaking down complex concepts, CSOs ensure that citizens from diverse backgrounds can understand the findings, implications, and recommendations of the audit reports.

This bridge in understanding fosters informed discussions, enabling citizens to actively participate in governance and hold public officials accountable.

The technical nature of audit reports often poses a barrier to public comprehension. Academic studies, such as Treu et al. (2018), emphasize that NGOs can bridge this information gap by translating complex financial and technical language into layman's terms, making the reports accessible and understandable to a wider audience.

According to a study by Treu et al. (2018), CSOs play a pivotal role in translating audit findings into accessible language, thereby bridging the information gap between the technical content of the reports and citizens' understanding. The complexity of financial and technical language in CAG Reports often obstructs their understanding by the general public. This process empowers citizens by providing them with comprehensible insights into government expenditure, promoting informed discussions, and enabling active participation in governance processes.

The Media as Amplifiers of Accountability

Media, including print, broadcast, and online platforms, possess the power to reach a wide audience. Their ability to disseminate information rapidly ensures that CAG Reports' findings become common knowledge. When media outlets cover audit reports, they draw the attention of the public, sparking discussions that lead to a better-informed citizenry. This heightened awareness encourages citizens to demand transparency and accountability from government bodies, thereby promoting a culture of responsible governance.

Media outlets, as the conduits of information dissemination, possess the capacity to amplify the reach and impact of CAG Reports. Research by Njeri et al. (2020) underscores that media coverage of audit reports serves as a watchdog mechanism and serves as an accountability mechanism, creating public awareness and prompting discussions that demand greater transparency from public officials, exposing financial irregularities, corruption, and mismanagement. This exposure not only holds public officials accountable but also generates public discourse that leads to demands for greater transparency and responsible governance.

Fostering Public Trust and Participation

Engagement with CSOs and media in disseminating audit reports contributes to the establishment of trust between the government and its citizens. A study by Sandoval (2019) reveals that when citizens are well-informed about audit findings through these intermediaries, their trust in government institutions is reinforced. This heightened trust, in turn, encourages greater public participation in governance processes, as citizens feel more confident in contributing to discussions about policies and resource allocation.

Promoting Accountability and Anti-Corruption Efforts

CSOs and media act as watchdogs that scrutinize government actions. When they actively engage with CAG Reports, they hold a mirror to governmental practices, making it difficult for corruption and mismanagement to go unnoticed. By highlighting instances of financial irregularities or misuse of public funds, CSOs and media pressure authorities to take corrective measures.

This dynamic serves as a deterrent against future transgressions and fosters a sense of accountability among public officials.

The collaboration between the National Audit of Tanzania, CSOs, and media serves as a potent tool in the fight against corruption. Academic research by Musa (2017) affirms that when audit reports are effectively communicated to the public through these channels, they expose corrupt practices, leading to increased public pressure for action against those responsible. This pressure acts as a deterrent against future instances of corruption and reinforces a culture of accountability within governmental bodies. This exposure not only holds officials accountable but also acts as a deterrent against future corrupt practices, reinforcing a culture of accountability within government entities.

Encouraging Public Participation

Effective governance involves the participation of citizens in decision-making processes. By partnering with CSOs and media to disseminate audit reports, the National Audit Office of Tanzania encourages public engagement. Informed citizens are more likely to participate in discussions, debates, and public forums centered on the findings of the audit reports. This, in turn, leads to a more robust exchange of ideas, better policy formulation, and a governance structure that truly reflects the needs and aspirations of the people.

Strengthening Democratic Values and Practices

At the core of this collaboration is the strengthening of democratic values. Open communication, access to information, and the ability to question authority are all foundational to a democratic society. When CSOs and media collaborate with the National Audit Office of Tanzania, they contribute to building a culture of openness, accountability, and trust between the government and the citizens. This symbiotic relationship forms the bedrock of a thriving democracy.

Engaging CSOs and media in the dissemination of CAG Reports aligns with the principles of democracy and good governance. Scholars like Joshi and Ayee (2017) argue that such engagement promotes transparency, information sharing, and citizens' active participation in holding public officials accountable. This symbiotic relationship between

government agencies, civil society, and media contributes to the consolidation of democratic values and the nurturing of a robust democratic culture.

Scholarly discourse consistently underscores the crucial role of Community Social Organizations and media in facilitating the delivery of Controller and Auditor General Reports to the public in Tanzania. Through bridging the information gap, amplifying accountability, fostering trust and participation, combating corruption, and fortifying democratic values, the engagement of these intermediaries enriches the governance landscape.

By harnessing their collaborative potential, the National Audit Office of Tanzania can effectively promote transparency, accountability, and public participation in the country's governance processes, thereby advancing the nation towards a more accountable and vibrant democratic society.

In the quest for a transparent and accountable government, the role of Community Social Organizations and media in disseminating Controller and Auditor General Reports cannot be overstated. Their ability to translate complex information, amplify public awareness, promote accountability, encourage participation, and strengthen democratic values makes them indispensable partners in the governance process. The National Audit of Tanzania's engagement with CSOs and media not only ensures the effective delivery of audit reports but also empowers citizens to actively participate in shaping the destiny of their nation.

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This collaboration ensures audit findings are well-informed and comprehensive.

Collaboration with Auditors

Effective collaboration between quantity surveyors and auditors is essential for producing accurate and insightful audit reports. The seamless exchange of information and insights among these professionals enhances the quality of the final reports and strengthens accountability mechanisms.

Conclusion

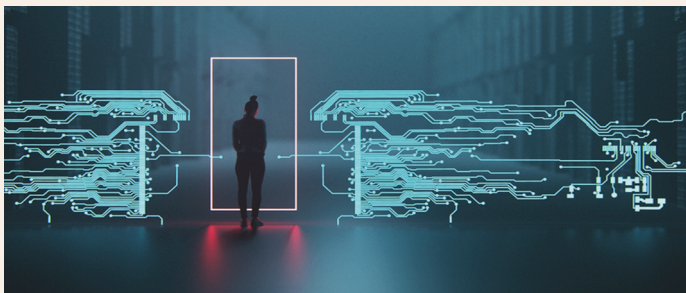
Quantity surveyors play an indispensable role in enhancing the integrity and reliability of audit reports generated by the NAOT. Their contributions extend beyond mere cost estimation; they ensure value for money, validate expenses, manage risks, and offer expert opinions that contribute to comprehensive and well-informed assessments of public spending. The collaborative efforts between quantity surveyors and auditors foster transparency, accountability, and effective governance of public resources, ultimately benefiting the citizens of Tanzania.

Cyber-security and the going concern of businesses

By CPA Sandra Chogo



In preparing the Financial Statements, Management is responsible for assessing the entity's ability to continue as a going concern and disclosing as applicable matters related to going concern.



Auditor's duty is to consider whether there are events or conditions that may cast significant doubt on the audited entity's ability to continue as a going concern.

For years the going concern assessment for organisations has been done mainly by considering the financial ability of an entity for a period of 12 months (one financial year). Other factors considered include Management ability to run the institution, etc. Today, many organisations are in the midst of digital transformation. Digital transformation is giving rise to new risks and challenges that, in my opinion, need to be included in the assessment of going concern. One of such risk is cyber-attack.



A cyber-attack can shut down an organisation within seconds, no matter its financial ability.

In 2021, according to Statista, 15% of the cybercrime victims worldwide had no option, but to shut down their entire businesses. As an Auditor of government institutions I usually pay less attention to the going concern of such institutions because I assume the government can never stop funding the entity so, the going concern will always remain intact. Cyber-attacks are changing my thinking. Cyber security is now one of the top five risks an organisation needs to address urgently. A cyber-attack can affect the going concern of an entity, no matter how much money it has.

Cyber-attacks set to become "uninsurable" says Zurich Chief, as there is a growing concern among industrial executives about large -scale strikes. EY Center for Board Agenda 2021 Report has reported cyber security oversight to be the no 1. According to the report, six in 10 organisations suffered a material or significant incident in the previous 12 months. Think about the biggest cyber-attacks in history targeted to government operations, what will be the effects? As an Auditor, how will you feel if you had not assessed the cyber-security preparedness of the entity?

What is Cyber space?

This is the digital space where things are done digitally/ virtually. We are used to the physical space where things are done manually and can be touched when there is a need to do so.



What is Cybercrime/Cyber-attack?

It is an attack in the cyberspace. These attacks occur due to weakness or absence of cyber securities in the space. In the physical space, an example of an attack can be a thief entering your house or office due to weaknesses in your doors. The difference here is that most of the time with the physical attack; the thief is from the local area. A cyberattack can come from any country globally since you are connected to the internet, making it more serious.

What is Cyber Security?

Cyber security is the security in the cyber space. It is the protection of software, hardware and data of the organisation for our case. It keeps an organisation's data and software safe, secure and used for the intended purpose. To be safe in the physical space, we lock our doors. Door locks change frequently with changes in nature of crimes. We also have policeman, etc.



Financial Consequences of a Cyber-attack

Ransomware attacks

This attack usually requires a payment of huge amount of money. The amount may be so huge such that the organisation won't be able to continue as a going concern. The organisation will have two choices. It can decide not to pay and start over by establishing new data from the scratch or pay for the attack and find funds for it to continue.

Fines, penalties

Fines and penalty for noncompliance with privacy, cyber laws and regulation result in payments which were not budgeted for.

Court cases for breaching of customer data

Some customers may file claims at the court of law for breach of contract as personal data have been exposed.

Reputational loss

We don't hear attacks from organisations because the disclosure of an attack compromises the reputation of the organization. Think of your bank reporting on a cyber-attack, what will you do to your money in the bank? As a result of not reporting, the magnitude of cases cannot be established so that we take it seriously.

Business interruption resulting in loss of revenue

Think of an attack to a customer service window.

Increased insurance charges

Other Consequences of a Cyber-attack

- Data encrypted
Depending on the intention of the attacker, a cyber-attack may result in organisations data being encrypted and losing access to it, either temporarily or permanently. The worse is that encryption can go up to our backups.
- Loss of intellectual property may occur.
- Exposes corporate's strategies to competitors.
- Sensitive marketing information being exposed to competitors.
- Loss of sensitive data.
- Loss of shareholders' value.

Depending on the extent of the attack, both the server and backups may suffer a cyber-attack, making it impossible to recover data for the organisation to continue as a going concern.

Why should we take it seriously?

- We cannot escape computer driven operations:
No matter the risk, it is difficult to escape from computer driven operations. Cyber-security ventures projected cybercrime to cost the world \$10.5 Trillion annually by 2025 (CNBC).
- Cyber risk is constantly evolving:
This risk has not come to an end and it's constantly

evolving. It's impossible to know what new threats could evolve next. New versions of existing threats emerge each day. Think of how serious an Artificial Intelligence geared attack would be.

- It's a threat organisations face, but it is not fully known, understood by all. Cyber-security is an issue for the whole business. All employees are concerned, but it is being left to the IT department alone. All employees need to be cyber-literate. The tone at the top should acknowledge it as a business risk, and this will enable strategies brought forth to be supported and bear fruits.
- Lack of cyber-security experts; many organisations assume any IT professional is also a cyber-security expert. This assumption is not true; as the IT profession has many specialties in it. IT profession has specialties such as data analysts, programmers, computer scientists, computer maintenance and cyber-security, among others. So, it is important to have cyber-security experts in the cyber department. Cyber-security specialists are few in number.
- The State of Cybersecurity 2022 Report from ISACA stated that 62% of organisations feel are understaffed in terms of cyber-security professionals. Adding further insult to injury, that study found that 60% of organisations have trouble holding onto qualified cyber-security staff.
- Employees lacking cyber awareness in the physical space, who leaves doors open for thieves? The answer is any employee of an organisation can leave the door open. The concept is the same for the cyber space. If employees are not trained to close doors and windows, thieves won't find it difficult to enter. Well trained employees, prevent and detect cyber threat, and hence reduce risks of attacks.
- A security culture starts with awareness and includes everyone. Increased employee awareness about cyber-attacks was cited by cyber leaders who took part in the survey as the most positive influence on an organisation's cyber-resilience approach in the next 12 months. An organisation's cyber capabilities grow with its employees' understanding of cyber risks and their personal role and responsibility in helping to manage them.
- Lack of Cyber-security trainings to staffs makes the threat more likely to happen to an organisation. Trainings need to be continuous and not just a onetime event.
- Cyber regulation vs a Cyber-attack are valuable, but the process of creating them takes time and they are

CYBERSECURITY AWARENESS

Ways Employees Make Business Vulnerable



outdated after a short period of time. It can take two years for a regulation to be developed. Standardisation can take 18 months. As a result, even the cyber risk has changed or evolved.

- A cyber-attack takes seconds. The speed at which emerging technologies are implemented often outpaces our ability to build security measures around them. We need to go beyond simple compliance with regulations if organisations are to be cyber resilient.
- A Cyber-attack could cause harm before cyber-security experts have even worked out how the attack happened.



- Professionalised cybercriminal groups have continued -growing and creating a higher volume of new attack types. The time it takes to develop a response creates an opportunity cost for an organisation's cyber-security experts. Cyber-security teams sometimes feel forced to ignore strategically important activities to address immediate tactical issues.
- The parameters of security that worked in the past are no longer relevant, we need to find new models to secure our networks.

Some of the relevant questions to ask ourselves

- How often do we fund the IT department as per budgeted?

- How often does an organisation's cyber-security preparedness undergo review and testing and who does the testing?
- Do we perform ethical hacking to our systems?
- Do we know our data? What's our sensitive data?

Conclusion

Digitalisation, growth in internet and its web component has stimulated individual and business reliance on electronic processing in most of operations. However, cyber-security measures are not in place to increase security in the cyberspace. Employees, management and the board need to understand what a cyber-attack means for their organisation. Too many business leaders still

underestimate the impact a cyber-attack can have on their operations, on their reputation and on their company as a whole. It's important for the management and the auditors to assess and report on the status of the preparedness of an organisation for the preventive and rescue preparedness in case of a cyber-attack when assessing the going concern of an entity. A cyber-attack can entirely affect the business going concern within a minute.

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From Page 17..... Unveiling the Odyssey: Mr. Liberatus Kahere's Path to Mastery as a World Certified Ethical Hacker Master

Thirdly, thorough preparation is key. EC-Council provides official training courses and study materials to help candidates prepare for the examination. It's essential to dedicate sufficient time to studying the course material, practicing with hands-on labs, and reviewing practice questions and mock exams.

Additionally, staying updated with the latest developments in the field of cybersecurity is important, as the examination may include questions on emerging technologies and trends.

Finally, maintaining a positive mindset and confidence in your abilities is crucial during the examination. It's essential to remain calm and focused, carefully read each question, and approach them systematically. Time management is also important, as the examination is typically timed, so pacing yourself and allocating time appropriately to each question is essential.

In summary, passing the EC-Council examination requires a combination of knowledge, practical experience, thorough preparation, and the right mindset. By diligently studying the course material, gaining practical experience, and approaching the examination with confidence, candidates can increase their chances of success and achieve certification as a World Certified Ethical Hacker.

Q: What advice would you give to aspiring information security professionals who aim to achieve similar certifications?

A: My advice to aspiring information security professionals is to never stop learning and exploring new technologies and methodologies in the field. Pursuing certifications like the Certified Ethical Hacker can be a great way to validate your skills and demonstrate your commitment to the profession. However, it's essential to complement certification with hands-on experience and practical knowledge. Stay curious, stay diligent, and always prioritize ethics and responsibility in your work as a cybersecurity professional.

Q: What are your future goals in the field of information security?

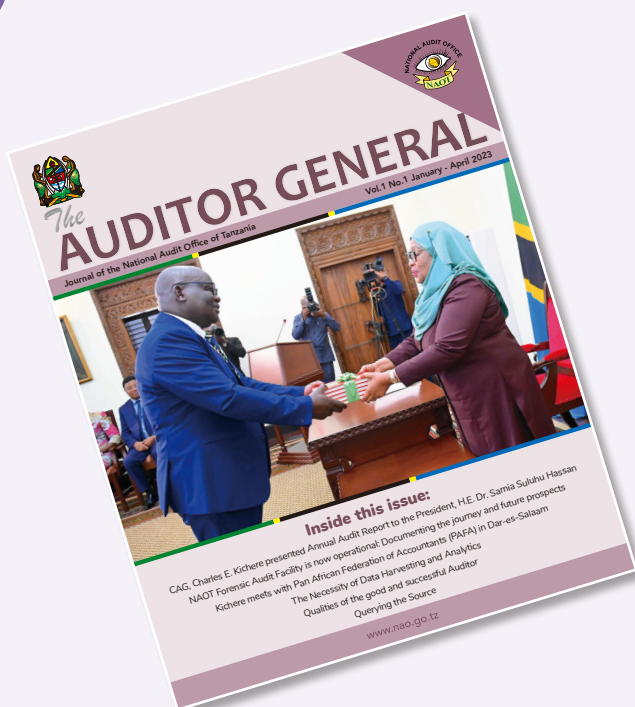
A: In the field of information security, my ultimate goal is to contribute to the development of robust cybersecurity frameworks and practices, both at the national level and within organizations. I aspire to continue expanding my knowledge and expertise, perhaps pursuing advanced certifications or specializations in specific areas of cybersecurity. Ultimately, I aim to play a significant role in safeguarding digital assets and protecting against evolving cyber threats, thereby ensuring the integrity and security of critical systems and data.

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